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TOWN OF NEWINGTON, NH

TOWN REPORT YEAR ENDING DECEMBER 31, 2019

SCHOOL DISTRICT REPORT FY ENDING JUNE 30, 2019

Old Parsonage

In the heart of the Historic District sits a circa. 1699 saltbox house; the Old Parsonage. This building was built by Richard Pomeroy. He later sold it to Nicholas Knight. In 1766 the town purchased the parsonage building and land from Knight, "the said Knight having privilege to carry off furniture and dung forthwith".

This building has been used as a tavern, poor house, school, convenience store and a tearoom over the years. It was home to Rev. Joseph Langdon and his family from 1788 to 1816. He served as minister of the church for 18 years.

Since 1912 the Newington Historical Society has kept a watchful eye on the Old Parsonage, collecting antiques from Newington families to furnish it and giving tours. Antiques include samplers, poster beds, quilts early child cradles and cooking utensils depicting how life was experienced years ago.

The 1913 and 1914 Grange Fairs were staged on several acres of land southeast of the Old Parsonage.

The Old Parsonage is one of a few "saltbox" houses to be found in the New Hampshire seacoast and was placed on the National Register of Historic places as a component of the Newington Center Historic District in 1987.





Our Thanks to Dick Spinney

With over 40 years of service to the town and service in our nation's armed forces during the Korean War, Dick Spinney has earned deep thanks from us all.

He has held the following positions for the town over the years: Assistant Fire Chief, Deputy Fire Warden, Forestry Warden, Budget Committee member, Planning Board member, and Highway Safety Committee member.

In addition to the above Dick has run one of Newington's two remaining beef cattle farms with great success. To this day you will find him feeding his cattle on the coldest of mornings or haying the fields in the heat of the summer.



Dick haying the fields of his Fox Point Road farm.



Dick (middle- front row) and extended family at his 90th birthday celebration last summer.

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NH STATE LIBRARY

MAR 10 2020

CONCORD NH

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TOWN DIRECTORY

Town Offices:

Phone: 603-436-7640

Town Administrator-Martha Roy	Ext. 210	mroy@townofnewingtonnh.com
Building Inspector/Health Officer-Kevin Kelley	Ext. 213	building@townofnewingtonnh.com
Secretary-Eleanor Boy	Ext. 216	eboy@townofnewingtonnh.com
Town Clerk/Tax Collector-Laura Coleman	Ext. 214	lcoleman@townofnewingtonnh.com
Town Planner-John Krebs	Ext. 217	jkrebs@townofnewingtonnh.com

Police Department: Chief Mike Bilodeau

Phone: 603-431-5461 Fax: 603-431-3998

Website: www.newingtonnhpd.com

Email: mbilodeau@newingtonnhpd.com

Fire Department: Chief EJ Hoyt

Phone: 603-436-9441 Fax: 603-430-2007

Website: www.newingtonfire.org

Email: ehoyt@newingtonfire.org

Newington Public School: Peter Latchaw

Phone: 603-436-1482 Fax: 603-427-0692

Website: www.sau50.org

Langdon Library: Lara Croft

Phone: 603-436-5154

Website: www.langdonlibrary.org

Email: director@langdonlibrary.org

Wastewater Treatment Plant: Denis Messier

Phone: 603-431-4111

Town of Newington Website:

www.newington.nh.us



OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
BOARD OF SELECTMEN			BUDGET COMMITTEE		
<i>Ted Connors, Chair</i>	3 Yrs	2020	<i>John Lamson, Chair</i>	3 Yrs	2021
<i>Ken Latchaw</i>	3 Yrs	2021	<i>Brandon Arsenault</i>	3 Yrs	2020
<i>Mike Marconi</i>	3 Yrs	2022	<i>William Wright</i>	3 Yrs	2021
TREASURER			<i>Sandra Sweeney</i>	3 Yrs	2021
<i>Susan Philbrick</i>	3 Yrs	2022	<i>Jennifer Kent Weiner</i>	3 Yrs	2022
<i>Suzanne Vietas, Deputy</i>	1 Yr	2020	<i>Alan Wilson, Vice-Chair</i>	3 Yrs	2020
TOWN CLERK/TAX COLLECTOR			<i>John Chamberlain</i>	3 Yrs	2022
<i>Laura Coleman</i>	3 Yrs	2021	<i>Emily Savinelli</i>	3 Yrs	2022
<i>Doreen Caradonna, Deputy Town Clerk</i>	1 Yr	2020	<i>James Belanger</i>	3 Yrs	2020
BOARD OF FIRE ENGINEERS			<i>Jack O'Reilly, School Bd. Rep.</i>		
<i>James Fabrizio, Chair</i>	3 Yrs	2021	<i>Ken Latchaw, Selectmen's Rep.</i>		
<i>Ann Hebert, Appointed</i>	1 Yr	2020			
<i>John Klanchesser</i>	3 Yrs	2022	CONSERVATION COMMISSION		
POLICE COMMISSION			<i>Jane Hislop, Chair</i>	3 Yrs	2022
<i>William Wright, Appointed (2021)</i>	1 yr	2020	<i>James Weiner, Vice-Chair</i>	3 Yrs	2021
<i>F. Jackson Hoyt</i>	3 Yrs	2022	<i>Ann Morton</i>	3 Yrs	2020
<i>Brenda Blonigen, Chair (2023)</i>	1 Yr	2020	<i>Bill Murray, Alternate</i>	3 Yrs	2021
SEWER COMMISSION			<i>Open, Alternate</i>	3 Yrs	2021
<i>T. Dean "Skip" Cole</i>	3 Yrs	2022	<i>Jim Tucker</i>	3 Yrs	2021
<i>Tom Hazelton</i>	3 Yrs	2020	<i>Andrew Meiggs</i>	3 Yrs	2021
<i>Rick Stern</i>	3 Yrs	2021	<i>Jane Kendall, Alternate</i>	3 Yrs	2022
HISTORIC DISTRICT COMMISSION			LIBRARY TRUSTEES		
<i>Maxine Mintz Pottier</i>	3 Yrs	2020	<i>Jack O'Reilly, Chair</i>	3 Yrs	2021
<i>Alan Wilson</i>	3 Yrs	2022	<i>David Turbide, Vice Chair</i>	3 Yrs	2022
<i>Open</i>	3 Yrs	2021	<i>Lillian Wilson</i>	3 Yrs	2021
<i>John Lamson</i>	3 Yrs	2022	<i>Catherine Hazelton</i>	3 Yrs	2022
<i>Lulu Pickering</i>	3 Yrs	2020	<i>Peter Welch</i>	3 Yrs	2020
<i>Christopher Cross</i>	3 Yrs	2020	<i>Steve Bush, Alternate</i>	1 Yr	2020
<i>Open</i>	3 Yrs	2020	<i>Lelia Lamson, Alternate</i>	1 Yr	2020
TRUSTEES OF THE TRUST FUND			MODERATOR		
<i>Mark Phillips</i>	3 Yrs	2022	<i>Jack O'Reilly</i>	2 Yrs	2020
<i>Jennifer Mulstay, Chair</i>	3 Yrs	2020	HIGHWAY SAFETY COMMITTEE		
<i>John Lamson</i>	3 Yrs	2021	<i>Mike Bilodeau, Police Chief</i>		
			<i>EJ Hoyt, Fire Chief</i>		
			<i>Len Thomas, Road Agent</i>		

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
PLANNING BOARD			BOARD OF ADJUSTMENT		
<i>Denis Hebert, Chair</i>	3 Yrs	2021	<i>Matthew Morton, Chair</i>	3 Yrs	2021
<i>Christopher Cross</i>	3 Yrs	2020	<i>John Frink</i>	3 Yrs	2021
<i>Erika Mantz, Vice-Chair</i>	3 Yrs	2022	<i>Edna Mosher</i>	3 Yrs	2020
<i>Peter Welch</i>	3 Yrs	2021	<i>Ralph Estes, Vice-Chair</i>	3 yrs	2020
<i>Russell Cooke</i>	1 Yr	2020	<i>Meredith Hoyt</i>	3 Yrs	2021
<i>Ben Johnson</i>	3 Yrs	2022	<i>Katherine Latchaw, Alternate</i>	3 Yrs	2020
<i>Rick Stern, Alternate</i>	3 Yrs	2022			
<i>Jim Weiner, Alternate</i>	3 Yrs	2022	EMERGENCY MANAGEMENT		
<i>Mike Marconi, Selectmen's Rep.</i>			<i>Mike Bilodeau, Police Chief</i>		
			<i>EJ Hoyt, Fire Chief</i>		
RECREATION COMMITTEE			<i>Ted Connors, Selectmen's Rep</i>		
<i>Rebecca Navelski, Co-Chair</i>	1 Yr	2020	SUPERVISOR OF THE CHECKLIST		
<i>Laura Stone, Co-Chair</i>	1 Yr	2020	<i>Sue Philbrick</i>	4 Yrs	2021
<i>Darryl Brown</i>	1 Yr	2020	<i>Victoria Eversman</i>	1 yr	2020
<i>Martin Callahan</i>	1 Yr	2020	<i>Suzanne Vietas</i>	6 Yrs	2024
<i>Jarad Savinelli</i>	1 Yr	2020			
<i>Bill Blatt</i>	1 Yr	2020			
<i>Tim Nicoles</i>	1 Yr	2020			
			BALLOT CLERKS		
			<i>Ken Ernstoff</i>	1 Yr	2020
HEALTH OFFICER			<i>Nellann Hiatt</i>	1 Yr	2020
<i>Kevin Kelley</i>	3 Yrs	2021	<i>Ann Beebe</i>	1 Yr	2020
DEPUTY HEALTH OFFICER			<i>Cathy Thompson</i>	1 Yr	2020
<i>EJ Hoyt</i>	3 Yrs	2023	<i>Lynn Bullock</i>	1 Yr	2020
CEMETERY TRUSTEES			<i>Dorene Stern</i>	1 Yr	2020
<i>Alan Wilson, Chair</i>	3 Yrs	2021	<i>Alexandra Jacuch</i>	1 Yr	2020
<i>Margaret Lamson</i>	3 Yrs	2022	<i>Bob Raymond</i>	1 Yr	2020
<i>Cosmas Iocovozzi</i>	3 Yrs	2020	<i>Deirdre Link</i>	1 Yr	2020
DOCKMASTER			ELECTION OFFICIALS		
<i>Vincent "Chip" Taccetta</i>	3 Yrs	2020	<i>Elisabeth Connors</i>	1 Yr	2020
FIRE WARDEN			<i>Mary Wahl</i>	1 Yr	2020
<i>Timothy Field</i>	3 Yrs	2020	<i>Chase Coleman</i>	1 Yr	2020
PDA REPRESENTATIVE					
<i>Margaret Lamson</i>	3 Yrs	2021			

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
ECONOMIC DEVELOPMENT COMM			BIKE LANE COMMITTEE		
<i>Jeff Hiatt, Chair</i>	2 Yrs	2021	<i>Laura Stone-Chair</i>		
<i>Jill Boynton</i>	1 Yr	2020	<i>Derrick Willson-Vice-Chair</i>		
<i>John Lamson</i>	2 Yrs	2021	<i>Samara Robertson-Vice-Chair</i>		
<i>Brandon Arsenault</i>	1 Yr	2020	<i>Bruce Johnson</i>		
<i>Michael Donahue, Vice-Chair</i>	2 Yrs	2021	<i>William Wright</i>		
<i>Alicia Busconi</i>	2 Yrs	2021	<i>Ken Ernstoff</i>		
<i>Jim Teetzel</i>	1 yr	2020	<i>Michael Mazeau</i>		
<i>Bob Raymond</i>	2 Yrs	2021	<i>Katie Hood</i>		
<i>Ted Connors, Selectmen's Rep</i>			<i>Ted Karabinas</i>		

NEWINGTON STAFF and EMPLOYEES

TOWN HALL STAFF	FIRE DEPARTMENT
Martha Roy, Town Administrator	EJ Hoyt, Chief
Cynthia Saklad, Finance Director	Patrick Moynihan, Assistant Chief
Eleanor Boy, Secretary	Laurie Mu, Secretary
TOWN PLANNER	Lt. Brian Berghorn
John Krebs	Lt. Jonathan March
LANGDON LIBRARY	Lt. Mark Merrill
Lara Berry, Director	Lt. John McCooey
Theresa Tomlinson, Administrative Coordinator and Interlibrary Loan Librarian	FF Jeremy Nicol
Amanda Plante, Programming Assistant	FF Brandon Lisowski
Debra Kohlhase, Library Assistant	FF Jonathan Connors
Paula Knox, Substitute	FF Kayla Reno
Pat Day-Lollini, Substitute	Call FF Andrew Belair
Kiska Alexandropoulos, Substitute	Call FF Michael Carey
Chance Allen, Substitute	Call FF Alexandria Gorski
Lisa Breton, Substitute	Call FF Jared Graham
Kevin Martin, Custodian	Call FF Colin Hickman
POLICE DEPARTMENT	Call FF Eric Johnson
Michael Bilodeau, Chief	Call FF Michael Kraus
Diana St. Laurent, Executive Secretary	Call FF Michael McInnis
Captain Mike Sullivan	
Detective Patrick Costin	BLDG INSPECTOR/CODE ENFORCEMENT
Patrol Sergeant Brandon Smart	Kevin Kelley
Master Patrol Officer Sean O'Reilly	INSPECTORS
Patrol Officer Jessica Auger	Mike Regan, Electrical
Patrol Officer James Meyers	Robert Hart, Jr., Plumbing
Patrol Officer Andrew Wood	
Patrol Officer Jared Arseneault	TRANSFER STATION
Patrol Officer Ethan Jones	Craig Daigle, Superintendent
Patrol Officer Nicholas Burns	Frank Reinhold, Assistant
Prosecutor Brian Newcomer (part time)	Victor McLean, Assistant
Patrol Officer Scott Blaisdell (part time)	
Patrol Officer Douglas Lorenz (part time)	
HIGHWAY	
Len Thomas, Road Agent	PLOW DRIVERS
John Frink	William Behrmann
Christian Dawley	Matt Coleman
Frank Reinhold	Ben Johnson
Rick St. Laurent	Erik Anderson

**STATE OF NEW HAMPSHIRE
2020 TOWN WARRANT**

***To the inhabitants of the Town of Newington in the County of Rockingham and said State
qualified to vote in Town affairs:***

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 10, 2020 to act on Articles 1-6. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 7-31 will resume at the Newington Town Hall on Saturday, March 14, 2020 at 10:30am.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Police Commissioner for 3 years; One (1) Police Commissioner for one year; One (1) Fire Engineer for 3 years; Two (2) Planning Board members for 3 years; One (1) Sewer Commissioner for 3 years; One (1) Library Trustee for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 6 years; Three (3) Budget Committee members for 3 years; One (1) Moderator for 2 years.

ARTICLE 2: To see if the Town will amend the Building Code, as proposed by the Planning Board as follows:

Building Code Amendment #1:

Are you in favor of the adoption of Building Code Amendment #1 as proposed by the Newington Planning Board as follows: Item # 2 on page B-1: No building shall be started or altered without the benefit of a permit, if the value of said construction or alteration is (\$2500.00 Residential \$1000.00 Commercial) or more and no building shall be put to any use different than the use on the day of the enactment of this ordinance until a permit therefore has been issued under the terms of this ordinance. No permit is required (residential only) for repairs necessitated by normal wear and tear provided that such repair is not a structural repair. ~~restores the structure to its original condition and the repair does not effect more than 50% of the value of the structure.~~ (Electrical, Plumbing and HVAC permit threshold \$100.00)

Explanatory Note: This amendment clarifies when a Building Permit is needed for residential and commercial buildings and does not include new structures.

Recommended by the Planning Board

ARTICLE 3: To see if the Town will amend the Building Code, as proposed by the Planning Board as follows:

Building Code Amendment #2:

Are you in favor of the adoption of Building Code Amendment #2 as proposed by the Newington Planning Board as follows: This amendment will delete item # 8 – Piping Materials in the

Town's Building Code, item # 8 on page B-3 is antiquated and contradicts item # 7 – Sewer Connections.

Explanatory Note: This amendment merely corrects obsolete materials specifications.

Recommended by the Planning Board

ARTICLE 4: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #1:

Are you in favor of the adoption of Zoning Amendment #1 as proposed by the Newington Planning Board as follows: This proposed amendment encourages the development of ground mounted solar systems in the Residential District “R” only. The size of the proposed solar system is directly related to the amount of electricity required by the individual residence. A solar cooperative system is not allowed. The provision includes requirements regarding location, buffers, setbacks and lighting. A ground-mount or pole mount solar energy system is an accessory use and a homeowner shall apply for a building permit for such a system.

Explanatory Note: This ordinance provides for the installation of solar panels that supply power to a home/lot on which the array is situated

Recommended by the Planning Board

ARTICLE 5: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #2:

Are you in favor of the adoption of Zoning Amendment #2 as proposed by the Newington Planning Board as follows: To provide clarification to Article IX – Signs by including new definitions of “Sign”, “Off-Premise Sign”, “Permanent Sign” and “Temporary Sign”, expansion of the section Sign Permit Required by adding items the applicant shall provide, addition of a new table titled Sign Quantities, a new section titled Sign Duration for Certain Temporary Signs and clarification regarding setbacks, lighting and signs on public property.

Explanatory Note: This amendment clarifies the definition of a sign and prescribes where and when temporary signs are permitted.

Recommended by the Planning Board

ARTICLE 6: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #3:

Are you in favor of the adoption of Zoning Amendment #3 as proposed by the Newington Planning Board as follows: to insert Article XVIII- Workforce Housing Overlay Zoning as a permitted use in addition to the uses already permitted in the current district covering three parcels identified as Tax Map 12 / Lots 13, 15 and 16.

Explanatory Note: All municipalities in New Hampshire have been required to provide “reasonable and realistic opportunities for the development of workforce housing, including rental and multi-family housing” since January 1, 2010 per NHRSA §674:58. The proposed amendment does not change or modify in any way the existing zoning of the three parcels, but rather, permits (overlays) an additional permitted use – Workforce Housing.

Recommended by the Planning Board

ARTICLE 7: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Eight million, One Hundred Thirty Two Thousand, Nine Hundred and Twenty Nine Dollars* (\$8,132,929) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

ARTICLE 8: To see if the town will vote to raise and appropriate the sum of *One Hundred Thirty Two Thousand Dollars* (\$132,000) to be added to the Major Road Work Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (6-4)

Est. in 2001; added \$100,000 last year. As of December 31, 2019 this fund had a balance of: \$346,782

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *One Hundred Twenty Five Thousand Dollars* (\$125,000) for the purpose of building a Fire Station addition.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

ARTICLE 10: To see if the Town will vote to change the purpose of the existing Replacement and/or Repair of Vehicles Operated by the Fire Department Capital Reserve Fund to the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund and furthermore to name the Board of Selectmen as agents to expend. This will ensure funds will be available for vehicle purchase when needed. (2/3 vote required).

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of *One Hundred Thousand Dollars* (\$100,000) to be placed in the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 1986; Revised 1998; as of December 31, 2019 this fund had a balance of \$181,772.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 1998; added \$106,000 last year. As of December 31, 2019 this fund had a balance of \$153,272.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *Thirty Thousand Dollars* (\$30,000) to be placed in the Severance to Town Employees Expendable Trust Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 2004; added \$30,000 last year. As of December 31, 2019 this fund had a balance of :\$18,703.

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Twenty Eight Thousand Two Hundred and Fifty Dollars* (\$28,250) for the purpose of purchasing a Fire Boat. This sum to come from the unassigned fund balance. No amount to be raised from taxation.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

ARTICLE 15: To see if the town will vote to establish a Fire Department Vehicle Major Repair Capital Reserve Fund under the provisions of RSA 35:1 for completing major vehicle repairs and to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Establishing this new fund in 2020.

ARTICLE 16: To see if the Town will vote to change the purpose of the existing Replacement and/or Repair of Vehicles Operated by the Highway Department Capital Reserve Fund to the Replacement of Vehicles Operated by the Highway Department and furthermore to name the Board of Selectmen as agents to expend. This will ensure funds will be available for vehicle purchase when needed. (2/3 vote required).

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be added to the Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 2006. As of December 31, 2019 this fund had a balance of: \$44,129.

ARTICLE 18: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Major Repairs of Vehicles Operated by the Highway Department under the provisions of RSA35:1 for the purpose of unanticipated repairs of vehicles operated by the Highway Department and to name the Board of Selectmen as agents to expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars* (\$25,000) to be placed in the Town Wide Revaluation Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 1999; As of December 31, 2019 this fund had a balance of \$569.

ARTICLE 20: To see if the town will vote to raise and appropriate the sum of *Twenty Thousand Dollars* (\$20,000) for the purpose of Historic District Buildings Renovation in accordance with the NH SEC Ruling of January 31, 2019. This sum to come from unassigned fund balance. No amount to be raised from taxation.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of *Twenty Thousand Dollars* (\$20,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands and other land management acquisitions.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10 -0)

Est. 2001; added \$70,000 last year. As of December 31, 2019 this fund had a balance of \$344,524

ARTICLE 22: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Langdon Library Building Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 2011. As of December 31, 2019 this fund had a balance of: \$5,172

ARTICLE 23: On a petition of resident David Turbide of 36 Hodgdon Farm Lane and at least 24 other registered voters in the Town of Newington, shall the Town of Newington vote to raise and appropriate the sum of *Eighty Thousand Dollars* (\$80,000) for the purpose of expanding the current Langdon Library parking lot with the Library Trustees as agents to expend.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-1)

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be added to the Town Recreational Facilities and Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 2005; added \$2,500 last year. As of December 31, 2019 this fund had a balance of: \$37,745.

ARTICLE 25: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Town Generators Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 2016; added \$10,000 last year. As of December 31, 2019 this fund had a balance of: \$40,789.

ARTICLE 26: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Fire Department Communications Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 2015; added \$10,000 last year. As of December 31, 2019 this fund had a balance of: \$14,595.

ARTICLE 27: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

Est. in 1998. Added \$5,000 last year. As of December 31, 2019 this fund had a balance of: \$5,013.

ARTICLE 28: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Cemetery Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of construction and/or other improvements to the Cemetery, including but not limited to, retrofitting the old receiving tomb in the Town Cemetery to construct a columbarium for above ground entombment of cremation remains, and to raise and appropriate the sum of Four Thousand Dollars (\$4,000) with the Cemetery Trustees as agents to expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (10-0)

New proposed fund

ARTICLE 29: Shall the Town of Newington vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. Title 10 training or active duty by a member of a national guard or reserve shall be included as service under this tax credit. If adopted, the credit granted will be \$750.00, the same amount as the standard or optional veterans' tax credit voted by the Town of Newington under RSA 72:28.

ARTICLE 30: Shall the Town of Newington vote to adopt the proposed Prohibition of Smoking and Use of All Tobacco Products Including all Electronic Smoking Devices on Town Property as follows:

Under the Selectmen's authority to manage Town Property (RSA 41:11-a), and the Town's authority under RSA 31:39, the use of all tobacco products and equipment, including all electronic smoking devices, will be prohibited in all Town buildings and on all Town property.

1. **Findings and Purpose.** The Town of Newington finds that, based on determinations and studies by various official agencies, the use of tobacco products is a significant public health hazard, including secondhand use. The purpose of this chapter is to protect the health and well-being of all members of the public who have occasion to attend Town facilities, libraries, and Town recreational parks, and enter upon other Town property by restricting the use of tobacco products as outlined herein. Disposal of cigarette butts and other tobacco products is restricted under New Hampshire RSA 163-B to provide for uniform prohibition throughout the state of any and all littering on public or private property and to curb thereby the desecration of the beauty of the state and harm to the health, welfare and safety of its citizens caused by individuals who litter.
2. **Definitions.** The following words, terms and phrases shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:
Smoking or Use of Tobacco Products or Equipment. Using tobacco products or equipment to produce the effect of smoking or for the intended purpose of the particular tobacco product or equipment.
Tobacco Equipment. Any product or device that is intended to deliver or facilitate delivery of tobacco products for use by one or more persons. Such equipment includes but is not limited to bowls, pipes, chimneys, e-cigarettes, rolling paper or other assistive devices, including vaping.
Tobacco Products. Any product made fully or in part of tobacco or natural or synthetic material intended to simulate tobacco, the intended use of which is smoking, chewing or inhaling. Such products include, but are not limited to, cigarettes, cigars, pipe tobacco, snuff, chewing tobacco, smokeless tobacco or any other tobacco product or product that simulates tobacco.
3. **Use prohibited.** Use of all tobacco products and equipment is prohibited in all Town buildings and on all Town property.
4. **Violations and penalties.** Any person who is found to have violated the provision of this chapter shall be subject to a civil penalty in the amount of \$25 for the first offense, \$50 to the second offense, and \$100 for the third offense and subsequent offenses. Additionally, violators may be removed from the park, recreational area, facility or property. In addition to these penalties, persons under the age of 18 shall be subject to the provisions of RSA 126-K.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

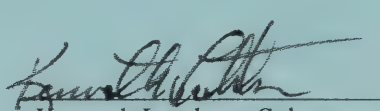
ARTICLE 31: To hear the report of the Moderator on the election of officers.

Given under our hands and seal this 21st day of February 2020.

We certify and attest that on or before the 21st day of February 2020, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk.


The Town of Newington Board of Selectmen



Timothy "Ted" Connors, Chair



Kenneth Latchaw, Selectman


Michael Marconi, Selectman

A True copy of Warrant: Attest


Timothy "Ted" Connors, Chair


Kenneth Latchaw, Selectman


Michael Marconi, Selectman



Proposed Budget
Newington

For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2-21-20

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
WILLIAM WRIGHT	MEMBER	
JACK C. REILLY	MEMBER	
JAMES K. BLANCHARD	MEMBER	
Kenneth K. Katchan	MEMBER	
John C. Lamson	Chair	
ALAN C. WILSON	Vice-Chair	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2020
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	07	\$329,651	\$324,691	\$329,098	\$0	\$329,098	\$0
4140-4149	Election, Registration, and Vital Statistics	07	\$6,678	\$6,434	\$17,648	\$0	\$17,648	\$0
4150-4151	Financial Administration	07	\$84,925	\$398,335	\$219,569	\$0	\$219,569	\$0
4152	Revaluation of Property		\$260,202	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	07	\$108,322	\$96,004	\$96,004	\$0	\$96,004	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	07	\$143,890	\$147,022	\$171,922	\$0	\$171,922	\$0
4194	General Government Buildings	07	\$217,300	\$184,907	\$198,296	\$0	\$198,296	\$0
4195	Cameteries	07	\$22,261	\$27,565	\$23,490	\$0	\$23,490	\$0
4196	Insurance	07	\$181,260	\$265,321	\$267,665	\$0	\$267,665	\$0
4197	Advertising and Regional Association	07	\$40,111	\$40,511	\$44,331	\$0	\$44,331	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,374,600	\$1,490,790	\$1,368,023	\$0	\$1,368,023	\$0
Public Safety								
4210-4214	Police	07	\$1,646,656	\$1,708,026	\$1,780,375	\$0	\$1,780,375	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	07	\$1,741,927	\$1,771,105	\$1,916,762	\$0	\$1,916,762	\$0
4240-4249	Building Inspection	07	\$126,888	\$132,339	\$133,817	\$0	\$133,817	\$0
4290-4298	Emergency Management	07	\$12,375	\$19,107	\$18,307	\$0	\$18,307	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$3,527,846	\$3,630,577	\$3,849,261	\$0	\$3,849,261	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$478,322	\$564,418	\$702,398	\$0	\$702,398	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	07	\$16,444	\$15,500	\$20,000	\$0	\$20,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$494,766	\$579,918	\$722,398	\$0	\$722,398	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	07	\$74,951	\$67,521	\$71,254	\$0	\$71,254	\$0
4324	Solid Waste Disposal	07	\$90,280	\$89,956	\$94,500	\$0	\$94,500	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$165,231	\$157,477	\$165,754	\$0	\$165,754	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	07	\$36,100	\$38,000	\$38,000	\$0	\$38,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	07	\$0	\$8,000	\$2,000	\$0	\$2,000	\$0
	Health Subtotal		\$36,100	\$46,000	\$40,000	\$0	\$40,000	\$0
Welfare								
4441-4442	Administration and Direct Assistance	07	\$7,635	\$1,000	\$5,000	\$0	\$5,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$7,635	\$1,000	\$5,000	\$0	\$5,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	07	\$126,210	\$103,200	\$117,576	\$0	\$117,576	\$0
4550-4559	Library	07	\$201,019	\$241,684	\$249,770	\$0	\$249,770	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	07	\$1,609	\$4,800	\$4,800	\$0	\$4,800	\$0
	Culture and Recreation Subtotal		\$328,838	\$349,684	\$372,146	\$0	\$372,146	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	07	\$9,520	\$12,642	\$6,268	\$0	\$6,268	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	07	\$19,777	\$22,630	\$20,725	\$0	\$20,725	\$0
	Conservation and Development Subtotal		\$29,297	\$35,272	\$26,993	\$0	\$26,993	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	07	\$0	\$0	\$133,775	\$0	\$133,775	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$1	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$63,625	\$63,626	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$63,625	\$63,627	\$133,775	\$0	\$133,775	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	07	\$228,006	\$183,440	\$107,530	\$0	\$107,530	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$1,030,000	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$228,006	\$1,213,440	\$107,530	\$0	\$107,530	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	07	\$1,230,297	\$1,403,862	\$1,342,049	\$0	\$1,342,049	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$1,230,297	\$1,403,862	\$1,342,049	\$0	\$1,342,049	\$0
	Total Operating Budget Appropriations				\$8,132,929	\$0	\$8,132,929	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	23	\$0	\$80,000	\$80,000	\$0
	Purpose: Petition article to raise \$80,000 to construct Lib					
4915	To Capital Reserve Fund	08	\$132,000	\$0	\$0	\$132,000
4915	To Capital Reserve Fund		\$100,000	\$0	\$100,000	\$0
4915	To Capital Reserve Fund	11	\$50,000	\$0	\$50,000	\$0
4915	To Capital Reserve Fund	12	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	15	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	17	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	19	\$25,000	\$0	\$25,000	\$0
4915	To Capital Reserve Fund	21	\$20,000	\$0	\$20,000	\$0
4915	To Capital Reserve Fund	22	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	24	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	25	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	26	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	27	\$5,000	\$0	\$5,000	\$0



4915	To Capital Reserve Fund	28	<i>Purpose: Establish a Cemetery CRF and add funds, name Cemnet</i>	\$4,000	\$0	\$4,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	13	<i>Purpose: Raise \$30,000 for Severance to Town Employees Expe</i>	\$30,000	\$0	\$30,000	\$0
Total Proposed Special Articles				\$456,000	\$80,000	\$404,000	\$132,000

Total Proposed Special Articles



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4194	General Government Buildings	20	\$20,000	\$0	\$20,000	\$0
<i>Purpose: Unassigned Fund Balance funds used to complete His</i>						
4902	Machinery, Vehicles, and Equipment	14	\$28,250	\$0	\$28,250	\$0
<i>Purpose: Raise funds to purchase fire boat</i>						
4903	Buildings	09	\$125,000	\$0	\$125,000	\$0
<i>Purpose: Raise \$125,000 to build a Fire Station addition</i>						
Total Proposed Individual Articles			\$173,250	\$0	\$173,250	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund	07	\$0	\$10	\$10
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	07	\$0	\$20	\$20
3186	Payment in Lieu of Taxes	07	\$0	\$22,550	\$22,550
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$0	\$9,500	\$9,500
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$0	\$32,080	\$32,080
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	07	\$0	\$1,175	\$1,175
3220	Motor Vehicle Permit Fees	07	\$0	\$300,000	\$300,000
3230	Building Permits	07	\$0	\$126,610	\$126,610
3290	Other Licenses, Permits, and Fees	07	\$0	\$4,110	\$4,110
3311-3319	From Federal Government	07	\$0	\$30	\$30
	Licenses, Permits, and Fees Subtotal		\$0	\$431,925	\$431,925
State Sources					
3351	Municipal Aid/Shared Revenues	07	\$0	\$10	\$10
3352	Meals and Rooms Tax Distribution	07	\$0	\$40,529	\$40,529
3353	Highway Block Grant	07	\$0	\$38,000	\$38,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	07	\$0	\$270	\$270
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$0	\$78,809	\$78,809



New Hampshire
Department of
Revenue Administration

2020
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	07	\$0	\$455,160	\$455,160
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$455,160	\$455,160
Miscellaneous Revenues					
3501	Sale of Municipal Property	07	\$0	\$10	\$10
3502	Interest on Investments	07	\$0	\$2,500	\$2,500
3503-3509	Other	07	\$0	\$151,970	\$151,970
	Miscellaneous Revenues Subtotal		\$0	\$154,480	\$154,480
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	07	\$0	\$1,342,049	\$1,342,049
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	07	\$0	\$29,000	\$29,000
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$1,371,049	\$1,371,049
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	20, 08, 14	\$0	\$180,250	\$48,250
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$180,250	\$48,250
	Total Estimated Revenues and Credits		\$0	\$2,703,753	\$2,571,753



Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$8,132,929	\$8,132,929
Special Warrant Articles	\$456,000	\$404,000
Individual Warrant Articles	\$173,250	\$173,250
Total Appropriations	\$8,762,179	\$8,710,179
Less Amount of Estimated Revenues & Credits	\$2,703,753	\$2,571,753
Estimated Amount of Taxes to be Raised	\$6,058,426	\$6,138,426



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,710,179
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$295,568
3. Interest: Long-Term Bonds & Notes	\$159,303
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$454,871
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$8,255,308
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$825,531
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$9,535,710

**STATE OF NEW HAMPSHIRE
TOWN OF NEWINGTON
2019 TOWN WARRANT**

Tuesday, March 12, 2019
Polls Open at 11:00 AM to 7:00 PM
To Act on Articles 1-8

Saturday, March 16, 2019
10:30 AM - Resuming with Business
Portion to Act on articles 9 - 27

Moderator John (Jack) O'Reilly opened the Business Portion of the Newington Town Meeting at 10:30 AM on Saturday, March 16, 2019. He introduced the Board of Selectmen, Ted Connors, Ken Latchaw and Mike Marconi, as well as others present: Martha Roy, Town Administrator, Cindy Saklad, Finance Director, Eric Weintraub, a town engineer, Doug Mansfield, a town attorney, and John Lamson, Chairman of the Budget Committee. The moderator then turned the floor over to Ted Connors who spoke for the Selectmen to thank Denis and Ann Hebert for all their hard work and years of personal sacrifice while spearheading the negotiations with Eversource and the impending improvements for the town. The Selectmen then presented the Heberts with a gift and flowers and both Denis and Ann spoke briefly about their exhausting experience.

Moderator O'Reilly continued with the meeting by asking all servicemen and veterans to stand and be recognized and all present applauded to acknowledge their service and sacrifices for the country. He then asked Denis Hebert to lead the veterans and all in the Pledge of Allegiance.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Treasurer for 3 years; One (1) Police Commissioner for 3 years; One (1) Police Commissioner for one year; One (1) Fire Engineer for 3 years; Two (2) Planning Board members for 3 years; One (1) Planning Board member for 1 year; One (1) Sewer Commissioner for 3 years; One (1) Sewer Commissioner for 1 year; Two (2) Library Trustees for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 1 year; Three (3) Budget Committee members for 3 years.

ARTICLE 2: Zoning Amendment # 1:

Are you in favor of adoption of Amendment No. 1, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article II Definitions -Add the following new definition:

Warehouse – "An enclosed structure or room for the storage of merchandise or commodities or other items related to a principal use in the zoning district. This does not include a self-storage facility or the like."

Recommended by the Planning Board

YES - 308 NO - 59

ARTICLE 3: Zoning Amendment # 2:

Are you in favor of adoption of Amendment No. 2, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article II Definitions -Add the following new definition:

Self-storage – “Buildings that are used for storage. Typically, a single self- storage facility will contain a variety of individual units that are rented out for storing of personal belongings.”

Recommended by the Planning Board

YES - 213 NO – 57

ARTICLE 4: Zoning Amendment # 3:

Are you in favor of adoption of Amendment No. 3, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Delete Article VIII – Air Pollution Mitigation – The US EPA has determined that the ozone quality in the Seacoast region has improved to an attainment level and the provision is no longer justified.

Recommended by the Planning Board

YES - 176 NO – 96

ARTICLE 5: Zoning Amendment # 4:

Are you in favor of adoption of Amendment No. 4, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article III, Section 1 – Residential “R” A – Description and Purpose – Change the last sentence to: Any future development which does not perform a neighborhood function is not allowed. ~~may require additional conditions of approval imposed by the Planning Board on a case by case basis.~~

Recommended by the Planning Board

YES - 185 NO - 79

ARTICLE 6: Zoning Amendment # 5:

Are you in favor of adoption of Amendment No. 5, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article III, Section 6, Waterfront Industry and Commerce District "W", B Uses Permitted: Delete all of 9) Residential uses for watchman, caretaker or janitor. The industry or business shall annually certify by April 1st that the resident is a bona fide employee serving as a watchman, caretaker or janitor. Failure to do so shall make the use Not Permitted.

Recommended by the Planning Board

YES - 187 NO - 72

ARTICLE 7: Zoning Amendment # 6:

Are you in favor of adoption of Amendment No. 6, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Add a new provision to Article IV General Provisions:

Article IV Section 13 – Existing Employee residences: For existing residences established in nonresidential districts as a caretaker, watchperson or manager for a particular business, the industry or business shall annually certify by April 1st using certified payroll presented to the Town Clerk that the resident is a bona fide employee of the business or industry and works as a caretaker, watchperson or manager. If the resident is no longer an employee of the business, the building shall no longer be used as their residence.

Recommended by the Planning Board

YES - 194 NO - 71

ARTICLE 8: Zoning Amendment # 7:

Are you in favor of adoption of Amendment No. 7, as proposed by the Planning Board for the Town's Zoning Ordinance as follows?

Article XVI – Small Wind Energy Systems: In Section 2 Procedure: A – Location: Add the following new language – “except in the Residential District “R” zone.” Now reads: Small wind energy systems and MET towers are an accessory use that is permitted in all zoning districts, *except in the Residential District “R” zone.*

Recommended by the Planning Board

YES - 175 NO - 91

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of One Million Dollars (\$1,000,000.00) for the completion of the Paul Brook PS Forcemain Replacement Phase II Project, and to authorize the issuance of not more than One Million Dollars (\$1,000,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds, including the State of New Hampshire's Clean Water State Revolving Fund Loan Program, toward the project that may be available, and to further authorize the Selectmen to offset any amount of this appropriation, if possible, with the receipt of Federal or State grant monies, or Clean Water State Revolving Fund Loans. (2/3rd ballot vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Moderator O'Reilly read the article and asked for a motion. The motion was made by John Klanchesser, seconded by Wendy Sweeney. There was no discussion. Moderator O'Reilly opened the polls for one hour as required by law. After a brief recess to allow all present to vote by paper ballot, the meeting continued with Article 11 etc., as Article 10 must also be voted on by paper ballot. When the polls had remained open for one hour, the moderator closed the polls and the votes were counted.

YES – 60 NO – 6 BLANK – 1 ARTICLE PASSES

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) for the development of a Wastewater Asset Management Plan, and to authorize the issuance of not more than Thirty Thousand Dollars (\$30,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Board of Selectmen to apply for, contract for, accept and expend any Federal, State, or other available funds, including the State of New Hampshire's Clean Water State Revolving Fund Loan Program, toward the plan that may be available, and to further authorize the Selectmen to offset any amount of this appropriation, if possible, with the receipt of Federal or State grant monies, or Clean Water State Revolving Fund Loans. (2/3rd ballot vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

When the hour for the vote on Article 9 was completed, Moderator O'Reilly read Article 10 and called for a motion. The motion was made by John Klanchesser, seconded by James Fabrizio. There was no discussion. Moderator O'Reilly opened the polls to allow

all present to vote by paper ballot. As soon as all had voted the polls were closed, as allowed by law, and the votes were counted.

YES – 43 NO – 1 ARTICLE PASSES

ARTICLE 11: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Seven Million, Eight Hundred Ninety Three Thousand, Four Hundred Fifty Three Dollars* (\$7,893,453) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

There is much discussion on this article. ARTICLE PASSES.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *One Hundred Thousand and Six Dollars* (\$106,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)
Est. in 1998; added \$10,000 last year. As of December 31, 2018 this fund had a balance of 46,449.10

Some discussion. ARTICLE PASSES.

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *One Hundred Thousand Dollars* (\$100,000) to be placed in the Major Road Work Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (4-4)
Est. in 2001; added \$50,000 last year. As of December 31, 2018 this fund had a balance of \$242,616.76

Some discussion. ARTICLE PASSES.

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Seventy Thousand Dollars* (\$70,000) to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands and other land management acquisitions.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8 -0)
Est. in 2001; added \$30,000 last year. As of December 31, 2018 this fund had a balance of \$259,395.90

No discussion. ARTICLE PASSES.

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of *Thirty Thousand Dollars* (\$30,000) to be placed in the Severance to Town Employees Expendable Trust Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2004; added \$30,000 last year. As of December 31, 2018 this fund had a balance of \$361.72

No discussion. ARTICLE PASSES.

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Fire Department Communications Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2015; As of December 31, 2018 this fund had a balance of \$4,515.43

No discussion. ARTICLE PASSES.

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Town Generators Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2016, added \$10,000 last year. As of December 31, 2018 this fund had a balance of \$30,270.60

No discussion. ARTICLE PASSES.

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; As of December 31, 2018 this fund had a balance of \$11.02

No discussion. ARTICLE PASSES.

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Two Thousand Five Hundred Dollars* (\$2,500) to be added to the Town Recreational Facilities and Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2005; added \$2,500 last year. As of December 31, 2018 this fund had a balance of \$34,652.83

No discussion. ARTICLE PASSES.

ARTICLE 20: To see if the town will vote to authorize the selectmen to enter into a three year lease purchase agreement in the amount of \$80,144.46 for the purpose of leasing and purchasing two defibrillators, one auto pulse system and rebuild the existing stretcher, and to raise and

appropriate the sum of \$28,194. for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

No discussion. ARTICLE PASSES.

ARTICLE 21: To see if the town will vote to authorize the selectmen to enter into a seven year lease purchase agreement in the amount of \$185,195. for the purpose of leasing and purchasing twenty-four self-contained breathing apparatus, and to raise and appropriate the sum of \$20,000. for the first year's payment for that purpose. This lease agreement contains an escape clause. (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Some discussion. ARTICLE PASSES.

ARTICLE 22: To see if the Town will vote to modify the Veteran's Tax Credit in accordance with RSA 72:28, II from its current tax credit of \$500.00 per year to \$750.00? (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

No discussion. ARTICLE PASSES.

ARTICLE 23: To see if the Town will vote to modify the Veteran's Tax Credit for service-connected total disability in accordance with RSA 72:35 from its current tax credit of \$1,400.00 per year to \$4,000.00? (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

No discussion. ARTICLE PASSES.

PETITION ARTICLE 24: Upon the petition of the undersigned legal voters of the Town, "To see if the town will vote to require that all core town boards and committees schedule their routine or re-occurring meetings no earlier than 6pm. This will ensure greater transparency by allowing Newington residents who are not able to attend meetings scheduled during the day the opportunity to attend the majority of town boards and committee meetings. Core town boards as defined for this warrant article are: Board of Selectmen/Selectboard, Zoning Board of Adjustment, Planning Board, Historic District Commission, Budget Committee, Economic Development Committee, and Conservation Commission. Due to the schedules of the Fire and Police Chiefs and Sewer Commission Department, this requirement will only apply if the Fire and Police Chiefs as well as Sewer Department agree to implement. For the remaining boards, elected positions and appointed positions, when meetings are held it is recommended but not required to hold meetings no earlier than 6pm. For issues that require immediate attention, each board may decide best course of action as to meeting time. We the undersigned, being registered voters of the town of Newington, New Hampshire request the Board of Selectmen/Selectboard to place this article before the voters for their consideration."

There is much discussion on this article. ARTICLE PASSES.

PETITION ARTICLE 25: “On a petition of resident Emily Savinelli of 6 Fabyan Point Road and at least 24 other registered voters in the Town of Newington request the Town of Newington to vote to require the Board of Selectmen to post all scheduled meetings and meeting agendas on the Town’s website as at least one of the two public places the town must post a notice of a meeting pursuant to NH’s Right to Know Law (NH RSA 91-A).”

There is much discussion on this article. ARTICLE PASSES.

PETITION ARTICLE 26: “On a petition of residents Jessica Morgan, DVM of 116 Fox Point Road and Joyce Ten Haagen of Beane Lane and at least 23 other registered voters in the Town of Newington, to vote to rescind the current “Dog Ordinance” effective 1 May 2019 and allow non-aggressive dogs on town properties and public right of ways, provided control is maintained and all dog waste is removed by the dog owner.”

After some discussion on this article, Jessica Morgan made a motion to amend the article to add the word “leashed” after the word “non-aggressive” in the last sentence of the article. The motion to amend was seconded by John Klanchesser. After a vote showing the cards, the amendment passes.

There is no discussion on the amended article. ARTICLE PASSES.

ARTICLE 27: To hear the report of the Moderator on the election of officers:

Board of Selectmen – 3 Years

Michael Marconi	162
Jim Weiner (write-in)	131

Police Commission – 3 Years

F. Jackson Hoyt	263
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Police Commission – 1 Year

Brenda M. Blonigen	250
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Treasurer – 3 Years

Susan Philbrick	273
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Sewer Commission – 3 Years

T. Dean (Skip) Cole	251
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Board of Fire Engineers – 3 Years

John Klanchesser	240
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Budget Committee – 3 for 3 Years

John S. Chamberlain	201
Emily Savinelli	203
Jennifer Kent Weiner	183

Trustee of Trust Funds – 3 Years

Mark G. Phillips	227
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Library Trustees – 2 for 3 Years

John S. Chamberlain	111
Catherine Hazelton	220
David Turbide	121

Sewer Commission – 1 Year

Thomas B. Hazelton 247

Supervisor of the Checklist - 1 Year

Victoria Eversman 243

Cemetery Trustee – 3 Year

Peggy Lamson (write-in) 31

Planning Board – 2 for 3 Years

Ben Johnson 166

Erika Mantz 174

James Weiner 140

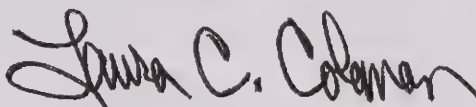
Planning Board – 1 for 1 Year

Russell Cooke 146

Robert P. Raymond 70

After reading the results of the election, Moderator O'Reilly instructed all elected officials to come the podium to be sworn into office. The meeting adjourned at 1:35 PM.

Respectfully submitted,



Laura C. Coleman

Town Clerk / Tax Collector

Town of Newington

**REPORT ON INTERNAL CONTROL BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

To the Board of Selectmen
Town of Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire (the Town) as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

FIRE DEPARTMENT PAYROLL RECORDKEEPING

Observation

During our examination of the payroll records for the fire department, we noted the department utilizes a monthly calendar to schedule the full-time firefighter shifts. The schedule is updated for shift coverage as individuals do not fulfill their assigned shift. The department was only able to produce three of the twelve monthly shift calendars for 2018. The remaining nine monthly shift calendars were not able to be produced, which would allow us to examine and determine the accuracy of the fire department's payroll records.

Implication

Failure to retain the monthly calendars indicating which full-time firefighters worked the scheduled shifts increases the likelihood payroll will be processed based on incorrect data. Additionally, the Fire Board of Engineers Department Governing Body (“Fire Board of Engineers”) and fire department is not in compliance with Federal and State labor laws which require payroll records to be retained for 3 years.

Recommendation

We recommend the Fire Board of Engineers and fire department familiarize themselves with department of labor laws regarding payroll recordkeeping and record retention. Additionally, the Fire Board of Engineers need to monitor and review payroll records on a monthly basis. Reviewing payroll records on a monthly basis will provide the Fire Board of Engineers information to ensure the department is functioning properly.

FIRE DEPARTMENT PAYROLL OVERTIME

Observation

In reviewing the fire department union contract approved during 2017, as well as individual employment contracts, we noted the calculation of overtime, as stipulated in article 9.3 as applicable to the union contract, is based on “hours of actual work”. During our examination of the available payroll records (3 out of 12 months) for the fire department we noted individuals were utilizing vacation or sick days for their scheduled shift, then picked up an additional shift(s) within the same pay period for coverage and were approved for compensation at their overtime rate.

Implication

The Fire Board of Engineers is not in compliance with the union contract which stipulates overtime is paid based on actual hours worked in excess of scheduled hours for the standard work shift. As the pay period for fire department personnel included vacation and sick time taken during their regular scheduled shifts, overtime rates were paid to the individuals when regular hourly rates should have been paid.

Recommendation

We recommend the Fire Board of Engineers direct the department to create a timecard for all employees which indicates hours worked as well as vacation and sick time taken to give a total number of hours by type. In doing so, this will ensure overtime is calculated and approved based on actual hours worked in excess of the standard work week. Additionally, we recommend the Fire Board of Engineers review all timecards and overtime on a monthly basis, which would provide the Fire Board of Engineers information on how the department is operating.

FIRE DEPARTMENT VACATION AND SICK LEAVE

Observation

In examining the limited payroll records for the year, which were available from fire department, we noted that while records were maintained, they did not accurately reflect hours earned and used by fire department personnel. This included hours not being appropriately deducted from vacation balances. As a

result, upon retirement an individual was compensated for vacation hours in excess of their vacation bank hours. Additionally, the retiring individual was compensated for unused sick time at their overtime rate.

Implication

Failure to maintain accurate records related to vacation and sick leave balances for each employee results in employees receiving unjust compensation. Additionally, the Fire Board of Engineers authorized compensation which was not in compliance with the individual's employment contract or the Town personnel policy.

Recommendation

We recommend Fire Board of Engineers, who are responsible for oversight and monitoring of individuals within the department, track each individual's vacation and sick leave balances in accordance with the individual employment contracts and the union agreement. At least monthly the records should be reconciled to identify, detect and correct any discrepancies prior to payment as a result of retirement or separation from employment.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

PURCHASE ORDERS

Observation

The Town's purchasing policy, as followed by the Fire Board of Engineers, requires purchases in excess of \$500 to be approved in advance by the Fire Board of Engineers. Additionally, the policy requires quotes from vendors when purchases exceed \$5,000. During our examination of all purchases from for the year in excess of the purchase order threshold, we noted 48 out of 59 instances in which the purchase order was approved after the expenditures were incurred.

Implication

Failure of the Fire Board of Engineers to properly adhere to Town policy where purchase orders are required to be approved prior to obtaining the goods or services increases the likelihood of unnecessary expenditures being incurred.

Recommendation

We recommend the Fire Board of Engineers and personnel of the fire department review the Town's purchasing policy. Additionally, we recommend the Fire Board of Engineers and personnel of the fire department obtain quotes and bids in accordance with Town policy. The Fire Board of Engineers needs to issue purchase orders before any goods or services are purchased. Purchases in excess of \$5,000 must follow the Town's established bid and approval process and procedures.

DIRECT VENDOR PAYMENTS ON BEHALF OF THE TOWN

Observation

In examining payments made by the Town to vendors, we noted instances in which local businesses had remitted payments to vendors directly on behalf of the Fire Board of Engineers and fire department. These payments, totaling \$7,656, were not reported in the Town's general ledger. This included goods which were ordered through the fire department. The Fire Board of Engineers failed to request a public hearing to properly accept unanticipated revenue, resulting in an unbudgeted unanticipated expenditure of the fire department.

Implication

Failure to require all payments to be made through the Town circumvents the current purchase order system (Town policy) requiring the Fire Board of Engineer's approval. Payments made directly to a vendor by an outside party on behalf of the Town increases the risk the Town may make duplicate payments on invoices. Failure to properly accept funds through a requested public hearing as unanticipated revenues may result in unanticipated budgetary impacts. Also, goods paid for directly by businesses may result in the possibility of inventoried items being budgeted for replacement in a future year when replacement is not necessary.

Recommendation

State law allows for funds to be accepted under the provisions of RSA 31:95b, which allows the Town to increase its budgeted appropriations for any unanticipated funds received and expended during the year. We recommend the Fire Board of Engineers direct all payments to the Town for reimbursement of damaged equipment and the Town accept the funds in accordance with State law.

This communication is intended solely for the information and use of management, Board of Selectmen, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Vashon Clukay & Company PC

Manchester, New Hampshire
January 7, 2020

January 7, 2020

To the Board of Selectmen
Town of Newington, New Hampshire

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire for the year ended December 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 15, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Newington, New Hampshire are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2018. We noted no transactions entered into by the Town of Newington, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, the business-type activities and each major fund financial statements were:

Management's estimate of the allowance for uncollectible taxes receivable is based on taxpayer bankruptcies, abatements subsequently issued, historical collection levels, and an analysis of the collectability of individual accounts. Management's estimate for the allowance for uncollectible accounts receivable is based on historical collection levels and an analysis of the collectability of certain accounts. We evaluated the key factors and assumptions used to develop the allowances in determining that they are reasonable in relation to the financial statements taken as a whole. Management's estimate of the useful lives of capital assets is based upon historical records of utilization, necessary improvements and replacements. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining pension and other post-employment benefits costs which are based on plan audited financial statements and a plan actuarial valuation report, respectively. We evaluated the assumptions used in the plan audited financial statements and the plan actuarial valuation report to determine that they are reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Please see the attached schedule of material adjustments detected and corrected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 7, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Newington, New Hampshire's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Newington, New Hampshire's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining fiduciary statement of net position, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Selectmen and management of the Town of Newington, New Hampshire and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vashon Clukay & Company PC

Town of Newington, New Hampshire
For the year ended December 31, 2018
Material Audit Adjustments

The following is a listing of the material audit adjustments made for the year ended December 31, 2018 and have been corrected by management:

General Fund

- To adjust for unrecorded accounts payable in the amount of (\$41,850).
- To adjust tax revenues and the school tax payable in the amount of (\$255,422).
- To increase the estimate for the allowance for ambulance receivables in the amount of (\$59,367).

Sewer Fund:

- To record principal forgiveness on debt, in the form of capital contributions, in the amount of \$1,022,500.
- To record accrued interest on long-term debt in the amount of (\$97,045).
- To adjust for payment of prior year payables in the amount of \$157,232.
- To capitalize current year expenses in the amount of \$44,458 and record depreciation expense of (\$360,901).

January 7, 2020

To the Board of Selectmen
Town of Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire for the year ended December 31, 2018, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters.

We have already discussed the comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of this matter, or to assist you in implementing the recommendations.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,

Vachon Clukay & Company PC

Vachon Clukay & Company PC

CREDIT CARDS

Observation

As part of our audit we examined the charges made to the Town's credit cards. During our examination we noted charges to the Town's credit card which contained inadequate documentation or no documentation. The Town's current credit card policy allows for a Missing Receipt Form to be completed when original receipts are lost and the vendor can not reproduce the receipt. We noted a significant amount of Missing Receipt Forms filled out as supporting documentation for transactions and additionally noted instances where no Missing Receipt Forms were filled out and charges went undocumented. The Town's current municipal credit card policy stipulates a pattern of missing original charge documents will result in revocation or suspension of the municipal credit card privileges for the cardholder. Additionally, we noted a charge at a local brewery where only the summary copy of the receipt was provided and no detail of charges was available. The municipal credit card policy states receipts that do not clearly list the items purchased will not be considered adequate backup documentation.

Implication

Continual use of Missing Receipt Forms and failure to remit detailed receipts is against the current municipal credit card policy and increases the risk that Town appropriated funds may become susceptible to misuse and abuse.

Recommendation

We recommend the Town review its current credit card policy and clearly define procedures and discipline actions related to use of Missing Receipt Forms and summarized receipts. In doing so, this will ensure compliance with State Law (RSA 41:9 VI) which requires the selectmen to establish and maintain appropriate internal control procedures to ensure the safeguarding of all Town assets.

Town Response

The practice of not paying all charges each month and paying with missing receipts and authorizations stopped when our current Finance Director, Cindy Saklad came on board, in July 2018. During her weekly review of accounts payable, Cindy discovered what was happening and brought it to our attention. We then took the following steps:

- Departments were notified that receipts for every charge on the statement must be submitted for inclusion in the monthly payment.
- Receipts with no documentation must follow the submission steps outlined in our credit card policy and submitted on a Missing Receipt Form.
- The Fire Department was notified that receipts from bars/restaurants (ex. Stoneface Brewery) must include the detailed items of purchase.

Since that time, each month is paid in full and documentation for missing receipts is promptly required. This issue has been corrected.

FORM MS-61

Observation

During our audit of the tax collector we noted the State of New Hampshire Form MS-61 was not completed as of April 23, 2019, the start of field work. The Form MS-61 is required to be submitted to the New Hampshire Department of Revenue Administration by March 1 for calendar year municipalities.

Implication

The Town is not in compliance with requirements of the New Hampshire Department of Revenue Administration. Additionally, the form serves as a basis for summarizing all activity of the tax collector and allows the Town to verify the revenues and receivables are properly reflected in the general ledger.

Recommendation

We recommend the tax collector familiarize herself with the form by preparing a Form MS-61 at least on a quarterly basis. Preparation of the form at least quarterly will allow the Tax Collector to prepare and submit the year end Form MS-61 by the deadline required by the New Hampshire Department of Revenue Administration.

Town Response

This has been discussed with the Tax Collector and it will be carried out timely in the future.

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2018

and

Independent Auditor's Report

TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018

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**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2018**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Newington, New Hampshire, as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vi and 39-46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newington, New Hampshire's basic financial statements. The combining statement of fiduciary net position is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining statement of fiduciary net position is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statement of fiduciary net position is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vashon Clukay & Company PC

Manchester, New Hampshire
January 7, 2020

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2018

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2018. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Newington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Newington's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government- Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to

demonstrate compliance with finance-related legal requirements. The Town maintains three fund types: governmental funds, business-type activities and fiduciary funds.

Governmental activities – represent most of the Town’s basic services

Business-type activities – accounts for the Town’s sewer operations and receives a majority of its revenue from user fees.

Fiduciary funds – accounts for the Town’s private purpose trust funds and agency funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Permanent Funds which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

The proprietary fund provides sewer services to customers and charges a user fee. It is presented on the accrual basis of accounting.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

Additional schedules can be found immediately following the notes to the financial statements. These include the combining statements for the non-major funds and a schedule of budget to actual comparisons.

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Newington as of December 31, 2018 and 2017 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Capital and other assets:						
Capital assets	\$ 6,989,673	\$ 7,316,707	\$ 10,315,435	\$ 10,233,923	\$ 17,305,108	\$ 17,550,630
Other assets	<u>5,147,728</u>	<u>5,454,994</u>	<u>1,954,277</u>	<u>2,520,655</u>	<u>7,102,005</u>	<u>7,975,649</u>
Total assets	<u>12,137,401</u>	<u>12,771,701</u>	<u>12,269,712</u>	<u>12,754,578</u>	<u>24,407,113</u>	<u>25,526,279</u>
 Total deferred outflows of resources	 <u>671,177</u>	 <u>744,444</u>	 <u>-</u>	 <u>-</u>	 <u>671,177</u>	 <u>744,444</u>
Long-term and other liabilities:						
Long-term liabilities	7,107,284	7,745,103	6,860,488	8,178,165	13,967,772	15,923,268
Other liabilities	<u>1,262,216</u>	<u>973,257</u>	<u>252,820</u>	<u>618,890</u>	<u>1,515,036</u>	<u>1,592,147</u>
Total liabilities	<u>8,369,500</u>	<u>8,718,360</u>	<u>7,113,308</u>	<u>8,797,055</u>	<u>15,482,808</u>	<u>17,515,415</u>
 Total deferred outflows of resources	 <u>425,046</u>	 <u>412,062</u>	 <u>-</u>	 <u>-</u>	 <u>425,046</u>	 <u>412,062</u>
Net position:						
Net investment in capital assets	6,855,996	6,771,508	3,300,297	2,055,758	10,156,293	8,827,266
Restricted	700,787	848,930	-	-	700,787	848,930
Unrestricted (deficit)	<u>(3,542,751)</u>	<u>(3,234,715)</u>	<u>1,856,107</u>	<u>1,901,765</u>	<u>(1,686,644)</u>	<u>(1,332,950)</u>
Total net position	<u>\$ 4,014,032</u>	<u>\$ 4,385,723</u>	<u>\$ 5,156,404</u>	<u>\$ 3,957,523</u>	<u>\$ 9,170,436</u>	<u>\$ 8,343,246</u>

Statement of Activities

Change in net position for the years ending December 31, 2018 and 2017 are as follows:

	Governmental Activities		Business-type Activities		Totals	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Program revenues:						
Charges for services	\$ 448,798	\$ 455,541	\$ 1,386,284	\$ 996,135	\$ 1,835,082	\$ 1,451,676
Operating grants and contributions	58,432	99,645	-	-	58,432	99,645
Capital grants and contributions	-	150,942	1,022,500	-	1,022,500	150,942
Total program revenues	<u>507,230</u>	<u>706,128</u>	<u>2,408,784</u>	<u>996,135</u>	<u>2,916,014</u>	<u>1,702,263</u>
General revenues:						
Property taxes	4,965,226	4,972,848	-	-	4,965,226	4,972,848
Licenses and permits	473,001	500,946	-	-	473,001	500,946
Intergovernmental revenue	40,480	40,258	-	-	40,480	40,258
Interest and investment earnings (loss)	(3,734)	78,592	14,609	6,897	10,875	85,489
Miscellaneous	<u>15,538</u>	<u>71,989</u>	<u>1,525</u>	<u>23</u>	<u>17,063</u>	<u>72,012</u>
Total general revenues	<u>5,490,511</u>	<u>5,664,633</u>	<u>16,134</u>	<u>6,920</u>	<u>5,506,645</u>	<u>5,671,553</u>
Total revenues	<u>5,997,741</u>	<u>6,370,761</u>	<u>2,424,918</u>	<u>1,003,055</u>	<u>8,422,659</u>	<u>7,373,816</u>
Program expenses:						
General government	1,522,644	1,377,252	-	-	1,522,644	1,377,252
Public safety	3,529,599	3,499,050	-	-	3,529,599	3,499,050
Highways and streets	662,677	476,581	-	-	662,677	476,581
Sanitation	202,063	170,735	1,226,037	932,733	1,428,100	1,103,468
Health and welfare	67,900	36,854	-	-	67,900	36,854
Culture and recreation	373,662	409,885	-	-	373,662	409,885
Conservation	2,786	5,014	-	-	2,786	5,014
Interest and fiscal charges	<u>8,628</u>	<u>16,201</u>	<u>-</u>	<u>-</u>	<u>8,628</u>	<u>16,201</u>
Total expenses	<u>6,369,959</u>	<u>5,991,572</u>	<u>1,226,037</u>	<u>932,733</u>	<u>7,595,996</u>	<u>6,924,305</u>
Excess (deficiency) before contributions to permanent fund principal	(372,218)	379,189	1,198,881	70,322	826,663	449,511
Contributions to permanent fund principal	<u>300</u>	<u>6,300</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>6,300</u>
Change in net position	(371,918)	385,489	1,198,881	70,322	826,963	455,811
Net position - beginning of year	<u>4,385,723</u>	<u>4,000,234</u>	<u>3,957,523</u>	<u>3,887,201</u>	<u>8,343,246</u>	<u>7,887,435</u>
Net position - ending of year	<u>\$ 4,013,805</u>	<u>\$ 4,385,723</u>	<u>\$ 5,156,404</u>	<u>\$ 3,957,523</u>	<u>\$ 9,170,209</u>	<u>\$ 8,343,246</u>

Town of Newington Governmental Activities

As shown in the above statement the Town experienced a decrease in financial position of (\$371,918) on the full accrual basis of accounting. The Town's total revenue and contributions to permanent fund principal for the year ended December 31, 2018 of \$5,998,041 was less than total expenses of \$6,369,959.

Business-type Activities

As shown in the above statement the Town experienced an increase in financial position of \$1,198,881 on the full accrual basis of accounting. The Town's total revenue for the year ended December 31, 2018 of \$2,424,918 was greater than total expenses of \$1,226,037. The charges for services for sewer operations covered 113% of operating expenses.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of \$3,196,314. This is a decrease of (\$544,061) from the previous year.

The Permanent Funds shows a fund balance of \$602,765. This is a decrease of (\$42,763) from the previous year.

General Fund Budgetary Highlights

The actual budgetary revenues and other financing sources were less than the budget for estimated revenues by \$585,696.

The actual budgetary expenditures and other financing uses were less than the final budgeted appropriations by \$541,579.

The Town realized a savings of \$93,271 in the general government budget, \$78,236 in the public safety budget, \$89,747 in the highways and streets budget and \$262,668 in the capital outlay budget. The Town encumbered \$10,425 for various projects due to be completed in 2019.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$6,989,673 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$10,315,435 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	\$ 161,352	\$ 161,352	\$ 69,668	\$ 69,668	\$ 231,020	\$ 231,020
Easements	1,503,331	1,503,331			1,503,331	1,503,331
Construction in progress				9,023,525	-	9,023,525
Infrastructure	392,418	410,267	634,509	298,484	1,026,927	708,751
Land improvements	122,517	149,313			122,517	149,313
Buildings and improvements	3,866,654	4,061,324	9,453,290	633,930	13,319,944	4,695,254
Vehicles and equipment	943,401	1,031,120	157,968	208,316	1,101,369	1,239,436
	<u>\$ 6,989,673</u>	<u>\$ 7,316,707</u>	<u>\$ 10,315,435</u>	<u>\$ 10,233,923</u>	<u>\$ 17,305,108</u>	<u>\$ 17,550,630</u>

Additional information on the Town's capital assets can be found in Note 3 of the Notes to Basic Financial Statements.

Long-Term Obligations

During 2018, the Town experienced a decrease in the general obligation bonds, notes payable and capital leases from scheduled debt service payments of \$357,800, \$30,045 and \$53,722, respectively. The Town converted the State Revolving Loan Funds for the construction of the new wastewater treatment facility to repayment. Upon making the first payment the Town received principle forgiveness in the form of a capital contribution in the amount of \$1,022,500.

The net Other Postemployment Benefits (OPEB) obligation at the end of 2018 was \$2,228,163, which is an increase of \$73,684 from the previous year. This represents the value provided to retirees through an

implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if they were on a different plan from other employees. The Town employs a *pay-as-you-go* basis to fund the plan and has not advance funded its obligation; therefore, the liability will continue to increase.

The Town's net pension liability of \$4,671,464 decreased from the prior year by \$260,150. The Town's net pension liability represents the Town's proportionate share of the State of New Hampshire Retirement Systems unfunded pension liability. The Town's proportionate share is calculated based upon actual contributions into the plan during the relevant fiscal year to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS.

Additional information on the Town's long-term obligations can be found in Notes 4, 5 and 6 in the Notes to the Basic Financial Statements.

Economic Factors

1. The devaluing of the town's electric generation power plants (which are 50% of the town's tax base) require the Selectmen to set aside funds should new values not be agreed to. They have created an Economic Development Committee to encourage new business and industrial growth to offset this loss.
2. Newington will take over ownership of Woodbury Avenue in the spring of 2020. The improvements to this roadway have been budgeted by the State and the Selectmen are developing a financial plan for maintenance of this road in the future.

Contacting the Town of Newington's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen or Martha Roy (Town Administrator) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

EXHIBIT A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 4,099,237	\$ 1,919,780	\$ 6,019,017
Investments	602,765		602,765
Taxes receivable, net	300,598		300,598
Accounts receivable, net	112,712	52,781	165,493
Internal balances	18,284	(18,284)	-
Prepaid expenses	14,132		14,132
Total Current Assets	<u>5,147,728</u>	<u>1,954,277</u>	<u>7,102,005</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	1,664,683	69,668	1,734,351
Depreciable capital assets, net	5,324,990	10,245,767	15,570,757
Total Noncurrent Assets	<u>6,989,673</u>	<u>10,315,435</u>	<u>17,305,108</u>
Total Assets	<u>12,137,401</u>	<u>12,269,712</u>	<u>24,407,113</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	79,709		79,709
Deferred outflows related to pension	591,468		591,468
Total Deferred Outflows of Resources	<u>671,177</u>	<u>-</u>	<u>671,177</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	275,459		275,459
Accrued expenses	101,829	98,170	199,999
Retainage payable		154,650	154,650
Due to other governments	884,928		884,928
Current portion of notes payable	4,481	288,573	293,054
Current portion of capital leases payable	56,372		56,372
Total Current Liabilities	<u>1,323,069</u>	<u>541,393</u>	<u>1,864,462</u>
Noncurrent Liabilities:			
Notes payable		6,571,915	6,571,915
Capital leases payable	77,305		77,305
Compensated absences payable	69,499		69,499
OPEB liability	2,228,163		2,228,163
Net pension liability	4,671,464		4,671,464
Total Noncurrent Liabilities	<u>7,046,431</u>	<u>6,571,915</u>	<u>13,618,346</u>
Total Liabilities	<u>8,369,500</u>	<u>7,113,308</u>	<u>15,482,808</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes collected in advance	3,533		3,533
Deferred inflows related to OPEB	2,005		2,005
Deferred inflows related to pension	419,508		419,508
Total Deferred Inflows of Resources	<u>425,046</u>	<u>-</u>	<u>425,046</u>
NET POSITION			
Net investment in capital assets	6,855,996	3,300,297	10,156,293
Restricted	700,787		700,787
Unrestricted (deficit)	(3,542,751)	1,856,107	(1,686,644)
Total Net Position	<u>\$ 4,014,032</u>	<u>\$ 5,156,404</u>	<u>\$ 9,170,436</u>

See accompanying notes to the basic financial statements

EXHIBIT B

TOWN OF NEWINGTON, NEW HAMPSHIRE

Statement of Activities

For the Year Ended December 31, 2018

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-type Activities	
Governmental Activities:						
General government	\$ 1,522,644	\$ 49,312		\$ (1,473,332)		\$ (1,473,332)
Public safety	3,529,599	383,628	\$ 10,998	(3,134,973)		(3,134,973)
Highways and streets	662,677		38,619	(624,058)		(624,058)
Sanitation	202,063		5,289	(196,774)		(196,774)
Health and welfare	67,900			(67,900)		(67,900)
Culture and recreation	373,662	15,858	3,526	(354,278)		(354,278)
Conservation	2,786			(2,786)		(2,786)
Interest and fiscal charges	8,628			(8,628)		(8,628)
Total governmental activities	6,369,959	448,798	58,432	(5,862,729)	\$ -	(5,862,729)
Business-type activities:						
Sewer	1,226,037	1,386,284			1,182,747	1,182,747
Total business-type activities	1,226,037	1,386,284	-	-	1,182,747	1,182,747
Total primary government	\$ 7,595,996	\$ 1,835,082	\$ 58,432	(5,862,729)	1,182,747	(4,679,982)
General revenues:						
Property and other taxes				4,965,226		4,965,226
Licenses and permits				473,001		473,001
Grants and contributions:						
Rooms and meals tax distribution				40,480		40,480
Railroad tax				227		227
Interest and investment earnings (loss)				(3,734)	14,609	10,875
Miscellaneous				15,538	1,525	17,063
Contributions to permanent fund principal				300		300
Total general revenues and contributions to permanent fund principal				5,491,038	16,134	5,507,172
Change in net position				(371,691)	1,198,881	827,190
Net position - beginning				4,385,723	3,957,523	8,343,246
Net position - ending				\$ 4,014,032	\$ 5,156,404	\$ 9,170,436

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2018

	General Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 4,099,237			\$ 4,099,237
Investments		\$ 602,765		602,765
Taxes receivable, net	300,598			300,598
Accounts receivable, net	112,712			112,712
Due from other funds	18,284		\$ 314	18,598
Prepaid expenses	14,132			14,132
Total Assets	<u>4,544,963</u>	<u>602,765</u>	<u>314</u>	<u>5,148,042</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 4,544,963</u>	<u>\$ 602,765</u>	<u>\$ 314</u>	<u>\$ 5,148,042</u>
LIABILITIES				
Accounts payable	\$ 275,459			\$ 275,459
Accrued expenses	101,730			101,730
Due to other governments	884,928			884,928
Due to other funds	314			314
Total Liabilities	<u>1,262,431</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,262,431</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	82,685			82,685
Property taxes collected in advance	3,533			3,533
Total Deferred Inflows of Resources	<u>86,218</u>	<u>-</u>	<u>-</u>	<u>86,218</u>
FUND BALANCES				
Nonspendable	14,132	557,011		571,143
Restricted	97,708	45,754	314	143,776
Committed	1,443,485			1,443,485
Assigned	10,425			10,425
Unassigned	1,630,564			1,630,564
Total Fund Balances	<u>3,196,314</u>	<u>602,765</u>	<u>314</u>	<u>3,799,393</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,544,963</u>	<u>\$ 602,765</u>	<u>\$ 314</u>	<u>\$ 5,148,042</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2018

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 3,799,393
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	6,989,673
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Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	82,685
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Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.

Deferred outflows of resources related to OPEB liability	79,709
Deferred outflows of resources related to net pension liability	591,468
Deferred inflows of resources related to OPEB liability	(2,005)
Deferred inflows of resources related to net pension liability	(419,508)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Accrued interest on long-term obligations	(99)
Notes payable	(4,481)
Capital leases payable	(133,677)
Compensated absences payable	(69,499)
OPEB liability	(2,228,163)
Net pension liability	<u>(4,671,464)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 4,014,032</u>
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See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Fund</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 4,937,258			\$ 4,937,258
Licenses and permits	473,001			473,001
Intergovernmental	95,613			95,613
Charges for services	448,798			448,798
Interest and investment income (loss)	18,512	\$ (22,246)		(3,734)
Miscellaneous	19,064	300		19,364
Total Revenues	<u>5,992,246</u>	<u>(21,946)</u>	<u>\$ -</u>	<u>5,970,300</u>
Expenditures:				
Current operations:				
General government	1,419,126	7,749		1,426,875
Public safety	3,434,539		1,001	3,435,540
Highways and streets	594,753			594,753
Sanitation	201,380			201,380
Health and welfare	67,900			67,900
Culture and recreation	311,460			311,460
Conservation	2,786			2,786
Capital outlay	65,723			65,723
Debt service:				
Principal retirement	441,567			441,567
Interest and fiscal charges	10,141			10,141
Total Expenditures	<u>6,549,375</u>	<u>7,749</u>	<u>1,001</u>	<u>6,558,125</u>
Excess revenues over (under) expenditures	<u>(557,129)</u>	<u>(29,695)</u>	<u>(1,001)</u>	<u>(587,825)</u>
Other financing sources (uses):				
Transfers in	13,068			13,068
Transfers out		(13,068)		(13,068)
Total other financing sources (uses)	<u>13,068</u>	<u>(13,068)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(544,061)	(42,763)	(1,001)	(587,825)
Fund balances - beginning	<u>3,740,375</u>	<u>645,528</u>	<u>1,315</u>	<u>4,387,218</u>
Fund balances - ending	<u>\$ 3,196,314</u>	<u>\$ 602,765</u>	<u>\$ 314</u>	<u>\$ 3,799,393</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1

TOWN OF NEWINGTON, NEW HAMPSHIRE

**Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities**

For the Year Ended December 31, 2018

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (587,825)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation expense exceeded capital outlays in the current period.	(327,034)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

27,968

Repayment of note and capital lease principal is an expenditure in the governmental funds when due, but the repayment reduces long-term liabilities in the statement of net position.

441,567

In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.

1,513

Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

9,786

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	(26,401)
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Net changes in pension	88,735
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Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ (371,691)</u>
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See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2018

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,919,780
Accounts receivable, net	<u>52,781</u>
Total Current Assets	<u>1,972,561</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	<u>10,245,767</u>
Total Noncurrent Assets	<u>10,315,435</u>
Total Assets	<u>12,287,996</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accrued expenses	98,170
Retainage payable	154,650
Due to other funds	18,284
Current portion of notes payable	<u>288,573</u>
Total Current Liabilities	<u>559,677</u>
Noncurrent Liabilities:	
Notes payable	<u>6,571,915</u>
Total Noncurrent Liabilities	<u>6,571,915</u>
Total Liabilities	<u>7,131,592</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	3,300,297
Unrestricted	<u>1,856,107</u>
Total Net Position	<u>\$ 5,156,404</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2018

	Sewer Fund
Operating revenues:	
Charges for services	\$ 1,386,284
Miscellaneous	<u>1,525</u>
Total operating revenues	<u>1,387,809</u>
Operating expenses:	
Personnel services	11,006
Contractual services	579,578
Repairs and maintenance	57,053
Supplies	277
Depreciation	360,900
Miscellaneous	<u>41,632</u>
Total operating expenses	<u>1,050,446</u>
Operating income	<u>337,363</u>
Net non-operating revenues (expenses):	
Interest revenue	14,609
Interest expense	<u>(175,591)</u>
Total net non-operating revenues (expenses)	<u>(160,982)</u>
Income before capital contributions	176,381
Capital contributions	<u>1,022,500</u>
Change in net position	1,198,881
Total net position - beginning	<u>3,957,523</u>
Total net position - ending	<u>\$ 5,156,404</u>

See accompanying notes to the basic financial statements

EXHIBIT G
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Sewer Fund
Cash flows from operating activities:	
Cash received from customers	\$ 1,522,301
Cash paid to suppliers	(678,540)
Cash paid to employees	(9,881)
Net cash provided by operating activities	<u>833,880</u>
Cash flows from capital financing activities:	
Purchases of capital assets	(827,339)
Proceeds from State of New Hampshire revolving loan	1,835
Principal paid on long-term debt	(297,012)
Interest paid on long-term debt	(157,859)
Net cash used by capital financing activities	<u>(1,280,375)</u>
Cash flows from investing activities:	
Interest on investments	<u>14,609</u>
Net cash provided by investing activities	<u>14,609</u>
Net decrease in cash and cash equivalents	(431,886)
Cash and cash equivalents at beginning of year	<u>2,333,382</u>
Cash and cash equivalents at end of year	<u>\$ 1,901,496</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 337,363
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	360,900
Changes in assets and liabilities:	
Accounts receivable, net	134,492
Accounts expenses	1,125
Net cash provided by operating activities	<u>\$ 833,880</u>
Non-cash transactions affecting financial position:	
Principal forgiveness on notes payable	<u>\$ 1,022,500</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 397,380
Investments	\$ 83,048	
Total Assets	<u>83,048</u>	<u>\$ 397,380</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	
LIABILITIES		
Due to other governments		\$ 224,407
Due to others		<u>172,973</u>
Total Liabilities	<u>-</u>	<u>\$ 397,380</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust	<u>83,048</u>	
Total Net Position	<u>\$ 83,048</u>	

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2018

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Contributions:	
Bequests	\$ 10,845
Total Contributions	<u>10,845</u>
Investment earnings:	
Investment income	2,369
Net decrease in the fair value of investments	<u>(5,799)</u>
Total Investment Earnings (Losses)	(3,430)
Less: Investment expense	<u>(1,006)</u>
Net Investment Earnings (Losses)	<u>(4,436)</u>
Total Additions	<u>6,409</u>
DEDUCTIONS:	
Benefits	<u>500</u>
Total Deductions	<u>500</u>
Change in Net Position	5,909
Net position - beginning of year	<u>77,139</u>
Net position - end of year	<u>\$ 83,048</u>

See accompanying notes to the basic financial statements

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Newington, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Newington, New Hampshire (the “Town”) was incorporated in 1764. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other elected officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities and business-type activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

2. Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following is the Town's major proprietary fund:

The *Sewer Fund* accounts for all revenues and expenses pertaining to the Town's sewer operations. The Sewer Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private-purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds account for the capital reserve fund

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2018

of the Newington School District, which is held by the Town's Trustees of Trust Funds as required by State law, and developer performance bonds, which are held by the Town Treasurer.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The private-purpose trust fund are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property tax receivables that will not be collected within the available period have been reported as deferred inflows of resources.

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2018, the Town applied \$275,000 of its unappropriated fund balance to reduce taxes.

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of the following:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

	Sewer
	<u>Fund</u>
Cash	\$ 1,919,780
Due to other funds	<u>(18,284)</u>
Total	<u>\$ 1,901,496</u>

Investments

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2018 are recorded as receivables net of reserves for estimated uncollectibles of \$40,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$168,441 and \$7,417 in the General Fund and Sewer Fund, respectively.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The Town maintains a capitalization threshold of \$10,000. Infrastructure records for have been maintained effective January 1, 2004 and are included in these financial statements. The Town's infrastructure consists of roads, bridges, sidewalks, water purification and distribution system, sewer collection and treatment system, and similar items. Intangible assets of the Town consist of land easements which are reported as non-depreciable capital assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets of the business-type activities is also capitalized.

All reported capital assets except for land, easements with an indefinite life, and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

<u>Description</u>	<u>Years</u>
Land improvements	5-15
Buildings and improvements	5-40
Infrastructure	15-40
Vehicles and equipment	3-20

Compensated Absences

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at current rates of pay. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement.

The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance Policy

The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- ***Nonspendable Fund Balance:*** Includes the amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact (such as principal of an endowment fund).
- ***Restricted Fund Balance:*** Includes amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or through enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- ***Committed Fund Balance:*** Includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (town meeting action). Commitments may be changed or lifted through town meeting action taking the same formal action that imposed the constraint originally. The town meeting actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- ***Assigned Fund Balance:*** Includes amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". Other items that would fall under this type of fund balance would be encumbrances.
- ***Unassigned Fund Balance:*** Includes amounts that are not obligated or specifically designated and is available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as unassigned.

Spending Prioritizations

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Minimum Fund Balance

The Town's fund balance policy mandates the Town maintain a level of fund balance between 5% and 15% of the regular General Fund operating revenues or between 5% and 17% of regular General Fund operating expenditures in accordance with the recommendations of the NH Government Finance Officers Association and the NH Department of Revenue Administration, respectively.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the sewer fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 6,019,017
Investments	602,765
Statement of Fiduciary Net Position:	
Cash and cash equivalents	397,380
Investments	83,048
	<u>\$ 7,102,210</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Deposits and investments at December 31, 2018 consist of the following:

Cash on hand	\$ 482
Deposits with financial institutions	6,415,915
Investments	685,813
	<u>\$ 7,102,210</u>

The Town requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs for all governmental fund types. The Town limits its investments to demand deposits, money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an investment pool. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Town and the Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from interest rate risk.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Remaining Maturity (In Years)</u>			
	<u>Fair Value</u>	<u>< 1 Year</u>	<u>1-5 Years</u>	<u>> 5 Years</u>
Bond mutual funds	\$ 56,252	\$ -	\$ 56,252	\$ -

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. None of the investments held by the Town as of December 31, 2018 are rated.

The Town and the Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from credit risk.

The following investment types are not rated:

Bond mutual funds	\$ 56,252
Exchange trade funds	612,107
Money market funds	17,454
	<u>\$ 685,813</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2018

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's investment policy for assurance against custodial credit risk requires collateralization for all deposits not covered by Federal Deposit Insurance. The Trustees of Trust Funds do not have a policy with respect to custodial credit risk.

Of the Town's deposits with financial institutions at year end \$5,543,190 was collateralized by securities held by the bank in the bank's name. As of December 31, 2018, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Bond mutual funds	\$ 56,252
Exchange trade funds	612,107
Money market funds	17,454
	<u>\$ 685,813</u>

Fair Value Measurement of Investments

In accordance with GASB Statement 72, *Fair Value Measurement and Application*, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- **Level 1 Inputs** - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- **Level 2 Inputs** - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- **Level 3 Inputs** - Significant unobservable inputs.

As of December 31, 2018, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>	
Bond mutual funds	\$ 56,252			\$ 56,252
Exchange trade funds	612,107			612,107
	<u>\$ 668,359</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 668,359</u>

Bond mutual funds and exchange trade funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 3—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 161,352			\$ 161,352
Easements	1,503,331			1,503,331
Total capital assets not being depreciated	<u>1,664,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,664,683</u>
Other capital assets:				
Infrastructure	446,235			446,235
Land improvements	391,939			391,939
Buildings and improvements	6,614,932			6,614,932
Vehicles and equipment	2,139,657	72,058		2,211,715
Total other capital assets at historical cost	<u>9,592,763</u>	<u>72,058</u>	<u>-</u>	<u>9,664,821</u>
Less accumulated depreciation for:				
Infrastructure	(35,968)	(17,849)		(53,817)
Land improvements	(242,626)	(26,796)		(269,422)
Buildings and improvements	(2,553,608)	(194,670)		(2,748,278)
Vehicles and equipment	(1,108,537)	(159,777)		(1,268,314)
Total accumulated depreciation	<u>(3,940,739)</u>	<u>(399,092)</u>	<u>-</u>	<u>(4,339,831)</u>
Total other capital assets, net	<u>5,652,024</u>	<u>(327,034)</u>	<u>-</u>	<u>5,324,990</u>
Total capital assets, net	<u>\$ 7,316,707</u>	<u>\$ (327,034)</u>	<u>\$ -</u>	<u>\$ 6,989,673</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 96,380
Public safety	140,959
Highways and streets	99,249
Sanitation	683
Culture and recreation	61,821
Total governmental activities depreciation expense	<u>\$ 399,092</u>

The balance of the assets acquired through capital leases as of December 31, 2018 is as follows:

Vehicles and equipment	\$ 429,566
Less: Accumulated depreciation	(159,894)
	<u>\$ 269,672</u>

The following is a summary of changes in capital assets in the business-type activities:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Construction in progress	9,023,525		\$(9,023,525)	-
Total capital assets not being depreciated	9,093,193	\$ -	(9,023,525)	69,668
Other capital assets:				
Land improvements	40,412			40,412
Buildings and improvements	5,156,826	9,067,982		14,224,808
Infrastructure	2,104,256	397,955		2,502,211
Vehicles and equipment	1,016,454			1,016,454
Total other capital assets at historical cost	8,317,948	9,465,937	-	17,783,885
Less accumulated depreciation for:				
Land improvements	(40,412)			(40,412)
Buildings and improvements	(4,522,896)	(248,622)		(4,771,518)
Infrastructure	(1,805,772)	(61,930)		(1,867,702)
Vehicles and equipment	(808,138)	(50,348)		(858,486)
Total accumulated depreciation	(7,177,218)	(360,900)	-	(7,538,118)
Total other capital assets, net	1,140,730	9,105,037	-	10,245,767
Total capital assets, net	\$ 10,233,923	\$ 9,105,037	\$(9,023,525)	\$ 10,315,435

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	\$ 360,900
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NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2018 are as follows:

	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018	Due Within One Year
Governmental activities:					
Bonds payable	\$ 357,800		\$ (357,800)	\$ -	\$ -
Notes payable	34,526		(30,045)	4,481	4,481
Capital lease payable	187,399		(53,722)	133,677	56,372
Compensated absences	79,285	\$ 21,306	(31,092)	69,499	-
Total governmental activities	\$ 659,010	\$ 21,306	\$ (472,659)	\$ 207,657	\$ 60,853

Payments on the general obligation bonds, notes payable, capital lease and compensated absences are paid out of the General Fund.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2018

	Balance 1/1/2018	Additions	Reductions	Balance 12/31/2018	Due Within One Year
Business-type activities:					
State of New Hampshire revolving loan	\$ 8,178,165	\$ 1,835	\$(8,180,000)	\$ -	\$ -
Notes payable	-	8,180,000	(1,319,512)	6,860,488	288,573
Total	<u>\$ 8,178,165</u>	<u>\$ 8,181,835</u>	<u>\$(9,499,512)</u>	<u>\$ 6,860,488</u>	<u>\$ 288,573</u>

Payments on the note payable of the business-type activities are paid out of the Sewer Fund.

Notes Payable

Governmental Activities:

Notes payable at December 31, 2018 is comprised of the following individual issue:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/2018
2000 State Revolving Loan	<u>\$ 64,354</u>	3.80%	June 2019	<u>\$ 4,481</u>

Debt service requirements to retire notes payable outstanding at December 31, 2018 are as follows:

Year Ending December 31, 2019	Principal	Interest	Totals
	<u>\$ 4,481</u>	<u>\$ 170</u>	<u>\$ 4,651</u>

As included on the Statement of Activities (Exhibit B) as 'Interest and fiscal charges' expense, interest expense for the year ended December 31, 2018 was \$8,628 on notes payable of the governmental activities.

Business-type Activities:

Notes payable at December 31, 2018 is comprised of the following individual issue:

	Original Issue Amount	Interest Rate	Final Maturity Date	Balance at 12/31/2018
2018 State Revolving Loan	<u>\$ 8,180,000</u>	2.42%	June 2037	<u>\$ 6,860,488</u>

Debt service requirements to retire outstanding note payable for business-type activities at December 31, 2018 are as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 288,573	\$ 166,298	\$ 454,871
2020	295,568	159,303	454,871
2021	302,732	152,139	454,871
2022	310,071	144,800	454,871
2023	317,587	137,284	454,871
2024-2028	1,707,208	567,147	2,274,355
2029-2033	1,924,399	349,956	2,274,355
2034-2037	1,714,350	105,134	1,819,484
	<u>\$ 6,860,488</u>	<u>\$ 1,782,061</u>	<u>\$ 8,642,549</u>

As included on the Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds (Exhibit F), interest expense for the year ended December 31, 2018 was \$175,591 on notes payable of the business-type activities.

Capital Lease Obligations

Governmental Activities:

Capital lease obligations represent lease agreements entered into for the financing of vehicle acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the individual capital lease obligation at December 31, 2018:

Vehicle, due in monthly installments of \$4,914, including interest at 2.41%, through March 2021	<u>\$ 133,677</u>
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Debt service requirements to retire capital lease obligations outstanding at December 31, 2018 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 56,372	\$ 2,602	\$ 58,974
2020	57,745	1,229	58,974
2021	19,560	98	19,658
	<u>\$ 133,677</u>	<u>\$ 3,929</u>	<u>\$ 137,606</u>

NOTE 5—OTHER POST-EMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 79,709	\$ 630,870	\$ 2,005	\$ 218,391
Single Employer Plan	-	1,597,293	-	13,176
Total	<u>\$ 79,709</u>	<u>\$ 2,228,163</u>	<u>\$ 2,005</u>	<u>\$ 231,567</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$77,704.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. Political subdivision employees, teachers and State employees belong to Group I. Police officers and firefighters belong to Group II. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of public safety employees and political subdivision employees were 4.10%, and 0.30%, respectively, for the year ended December 31, 2018. Contributions to the OPEB plan for the Town were \$64,020 for the year ended December 31, 2018. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the Town reported a liability of \$630,870 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.1378 percent, which was an increase of 0.0441 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of \$218,391. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 3,703	
Net difference between projected and actual earnings on OPEB plan investments		\$ 2,005
Changes in proportion and differences between Town contributions and proportionate share of contributions	42,912	
Town contributions subsequent to the measurement date	<u>33,094</u>	
Totals	<u>\$ 79,709</u>	<u>\$ 2,005</u>

The Town reported \$33,094 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

<u>June 30,</u>	
2019	\$ 45,990
2020	(625)
2021	(625)
2022	(130)
	<u>\$ 44,610</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of OPEB plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net OPEB Liability	\$ 656,612	\$ 630,870	\$ 558,761

SINGLE EMPLOYER PLAN

Plan Description

The Town of Newington, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Town provides medical benefits to its eligible retirees and their covered dependents. Employees are eligible for retiree health benefits once they meet the pension retirement eligibility requirements under the New Hampshire Retirement System. To qualify for these benefits general employees hired prior to July 1, 2011 must reach age 50 with 10 years of service, obtain 20 years of service and 70 points (the sum of age plus years of service) or reach age 65 with no service to qualify for this benefit. General employees hired on or after July 1, 2011 must reach age 65 with no service requirement or reach age 60 with 30 years of service to qualify for this benefit. Public safety employees hired prior to July 1, 2011 are required to reach age 45 with 20 years of service or reach age 60 with no service requirement to qualify for this benefit. Public safety employees hired on or after July 1, 2011 must reach age 50 or 52.5 with 25 years of service or reach age 60 with no service to qualify for this benefit. Eligible retirees and surviving spouses pay the full costs of the benefits premiums. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

Employees Covered by Benefit Terms

At December 31, 2017, the following employees were covered by the benefit terms:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2018

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>17</u>
	<u>31</u>

Total OPEB Liability

The Town's total OPEB liability of \$1,597,293 was measured and calculated as of December 31, 2018 using the alternative measurement method in place of an actuarial valuation.

Alternative Measurement Method Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2018 calculation was determined using the following alternative measurement method assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.25%
Discount rate	3.44% as of 1/1/18 and 4.11% as of 12/31/18
Healthcare cost trend rates	8.0% for 2019, decreasing 0.5% per year to an ultimate rate of 4.5% for 2026 and later years.

The discount rate was based on the *Bond Buyer 20-Bond GO* index as of the measurement date.

Mortality rates were based on the RPH-2018 Total Dataset Mortality Table fully generationally using Scale MP-2018. The alternative measurement method assumptions used in the December 31, 2017 calculation were based on the results of an actuarial experience study for the period July 1, 2010 – June 30, 2015.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2017	\$ 1,726,074
Changes for the year:	
Service cost	25,970
Interest	57,849
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(70,643)
Benefit payments	<u>(141,957)</u>
Net changes	<u>(128,781)</u>
Balance at December 31, 2018	<u>\$ 1,597,293</u>

Changes in assumptions and other inputs reflect a change in the discount rate of 3.44% at December 31, 2017 to 4.11% at December 31, 2018.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>(3.11%)</u>	<u>(4.11%)</u>	<u>(5.11%)</u>
Total OPEB Liability	\$ 1,704,495	\$ 1,597,293	\$ 1,500,152

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (9.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	<u>(7.0% decreasing to 3.5%)</u>	<u>(8.0% decreasing to 4.5%)</u>	<u>(9.0% decreasing to 5.5%)</u>
Total OPEB Liability	\$ 1,483,797	\$ 1,597,293	\$ 1,724,438

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the Town recognized OPEB expense of \$13,176. The impact of differences between expected and actual experience, changes in assumptions, and differences between projected and actual earnings are recognized as a component of OPEB expense as they occur under the alternative measurement method.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301, or from their website at www.nhrs.org.

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NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members vested by January 1, 2012, who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have not attained status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Funding Policy

Covered police officers and firefighters are required to contribute 11.55% and 11.80%, respectively, of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, firefighters, and general employees were 25.33%, 27.79%, and

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

11.08%, respectively, through December 31, 2018. The Town contributed 100% of the employer cost for police officers, firefighters, and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's pension contributions to the NHRS for the year ending December 31, 2018 were \$434,643.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the Town reported a liability of \$4,671,464 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2017. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2018, the Town's proportion was approximately 0.0970 percent, which was a decrease of approximately 0.0033 percentage points from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$345,909. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 37,287	\$ 37,825
Changes of assumptions	323,288	
Net difference between projected and actual earnings on pension plan investments		108,102
Changes in proportion and differences between Town contributions and proportionate share of contributions		273,581
Town contributions subsequent to the measurement date	<u>230,893</u>	
Totals	<u>\$ 591,468</u>	<u>\$ 419,508</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$171,960. The Town reported \$230,893 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2019. Other amounts reported as deferred outflows of

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2018

resources and deferred inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

<u>June 30</u>	
2019	\$ 70,466
2020	57,320
2021	(145,015)
2022	(41,704)
	<u>\$ (58,933)</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions:

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Fixed income	25%	(0.25)-1.80%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.50-6.00%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.25%
Opportunistic	5%	2.15%
Total	<u>100%</u>	

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

Discount Rate

The discount rate used to measure the collective pension liability was 7.25. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (<u>6.25%</u>)	Current Discount Rate (<u>7.25%</u>)	1% Increase (<u>8.25%</u>)
Town's proportionate share of the net pension liability	\$ 6,215,422	\$ 4,671,464	\$ 3,377,581

NOTE 7—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of the General Fund and the nonmajor governmental fund. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance. Additionally, the General Fund recognizes interfund balances throughout the year as a result of timing differences between when amounts expended are reimbursed by the Sewer Fund. At December 31, 2018, the General Fund has an interfund payable of \$314 to the nonmajor governmental fund and an interfund receivable of \$18,284 from the Sewer Fund.

The Permanent Funds annually allocate a portion of the income earned on the investments to be used by the Town. During the year the Permanent Funds transferred \$13,068 to the General Fund for this purpose.

NOTE 8—RESTRICTED NET POSITION

Net position is restricted for specific purposes at December 31, 2018 as follows:

Permanent Funds - Principal	\$ 557,011
Permanent Funds - Income	45,754
Library Operations	97,708
Public Safety Donations	314
	<u>\$ 700,787</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2018

NOTE 9—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at December 31, 2018 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Fund</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Permanent Funds - Principal		\$ 557,011		\$ 557,011
Prepaid expenses	\$ 14,132			14,132
Restricted for:				
Permanent Funds - Income		45,754		45,754
Library operations	97,708			97,708
Public safety donations			\$ 314	314
Committed for:				
Capital Reserves	1,171,227			1,171,227
Expendable Trusts	362			362
Conservation	271,896			271,896
Assigned for:				
Encumbrances	10,425			10,425
Unassigned:				
Unassigned - General operations	1,630,564			1,630,564
	<u>\$ 3,196,314</u>	<u>\$ 602,765</u>	<u>\$ 314</u>	<u>\$ 3,799,393</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,020,333,590 as of April 1, 2018) and are due in two installments on July 6, 2018 and December 30, 2018. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire which are remitted directly to the school district. Total taxes appropriated during the year were \$2,094,389 and \$1,053,658 for the Newington School District and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. At December 31, 2018, the balance of the property tax appropriation due to the Newington School District is \$884,389 and has been reported in the General Fund as "Due to other governments". The Town bears responsibility for uncollected taxes.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 11—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$1,020,333,590:

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
EP Newington Energy LLC	\$ 400,255,600	39.23%
GSP Newington LLC	74,144,400	7.27%
SBAF Running Fox Inc	50,862,000	4.98%
Fox Run Joint Venture	48,751,600	4.78%
Sprague Operating Resources LLC	31,899,900	3.13%

NOTE 12—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2018, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2018.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2018

NOTE 13—COMMITMENTS AND CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

NOTE 14—SUBSEQUENT EVENTS

At the March 2019 annual Town meeting, the voters authorized the issuance of \$1,000,000 in bonds or notes for the Paul Brook PS Forcemain Replacement Phase II Project and \$30,000 for the development of a Wastewater Asset Management Plan.

SCHEDULE 1

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 5,159,349	\$ 5,159,349	\$ 4,952,726	\$ (206,623)
Licenses and permits	476,329	476,329	473,001	(3,328)
Intergovernmental	177,420	177,420	95,613	(81,807)
Charges for services	469,550	469,550	448,798	(20,752)
Interest income	4,785	4,785	3,951	(834)
Miscellaneous	144,890	144,890	15,538	(129,352)
Total Revenues	<u>6,432,323</u>	<u>6,432,323</u>	<u>5,989,627</u>	<u>(442,696)</u>
Expenditures:				
Current:				
General government	1,435,533	1,435,533	1,342,262	93,271
Public safety	3,461,299	3,461,299	3,383,063	78,236
Highways and streets	478,838	478,838	389,091	89,747
Sanitation	199,486	199,486	201,380	(1,894)
Health and welfare	42,000	42,000	36,575	5,425
Culture and recreation	261,637	261,637	256,341	5,296
Conservation	11,592	11,592	2,786	8,806
Capital outlay	328,391	328,391	65,723	262,668
Debt service:				
Principal retirement	441,567	441,567	441,567	-
Interest and fiscal charges	10,165	10,165	10,141	24
Total Expenditures	<u>6,670,508</u>	<u>6,670,508</u>	<u>6,128,929</u>	<u>541,579</u>
Excess revenues over (under) expenditures	<u>(238,185)</u>	<u>(238,185)</u>	<u>(139,302)</u>	<u>98,883</u>
Other financing sources (uses):				
Transfers in	243,500	243,500	100,500	(143,000)
Transfers out	<u>(280,315)</u>	<u>(280,315)</u>	<u>(280,315)</u>	<u>-</u>
Total other financing sources (uses)	<u>(36,815)</u>	<u>(36,815)</u>	<u>(179,815)</u>	<u>(143,000)</u>
Net change in fund balance	(275,000)	(275,000)	(319,117)	(44,117)
Fund balance - beginning				
- Budgetary Basis	<u>2,045,975</u>	<u>2,045,975</u>	<u>2,045,975</u>	<u>-</u>
Fund balance - ending				
- Budgetary Basis	<u>\$ 1,770,975</u>	<u>\$ 1,770,975</u>	<u>\$ 1,726,858</u>	<u>\$ (44,117)</u>

See accompanying notes to the required supplementary information

SCHEDULE 2
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability
For the Year Ended December 31, 2018

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2018	0.13779086%	\$ 630,870	\$ 1,644,760	38.36%	7.53%
June 30, 2017	0.09369483%	\$ 428,405	\$ 1,664,974	25.73%	7.91%
June 30, 2016	0.09304873%	\$ 450,454	\$ 1,736,637	25.94%	5.21%

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2018

Cost-Sharing Multiple Employer Plan Information Only					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 64,020	\$ (64,020)	\$ -	\$ 1,756,387	3.64%
December 31, 2017	\$ 56,081	\$ (56,081)	\$ -	\$ 1,589,801	3.53%
December 31, 2016	\$ 56,590	\$ (56,590)	\$ -	\$ 1,763,691	3.21%

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Changes in the Town's Total OPEB Liability and Related Ratios

For the Year Ended December 31, 2018

<u>Single Employer Plan Information Only</u>			<u>2018</u>	<u>2017</u>
Total OPEB Liability:				
Service cost	\$	25,970	\$	46,350
Interest		57,849		62,992
Changes of benefit terms		-		-
Changes of assumptions or other inputs		(70,643)		28,248
Differences between expected and actual experience		-		37,127
Benefit payments		(141,957)		(110,219)
Net change in total OPEB liability		(128,781)		64,498
Total OPEB liability - beginning		1,726,074		1,661,576
Total OPEB liability - ending	\$	<u>1,597,293</u>	\$	<u>1,726,074</u>
Covered employee payroll	\$	1,112,685	\$	1,409,499
Total OPEB liability as a percentage of covered employee payroll		143.55%		122.46%

See accompanying notes to the required supplementary information

SCHEDULE 5

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2018

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>
June 30, 2018	0.09701491%	\$ 4,671,464	\$ 1,644,760	284.02%
June 30, 2017	0.10027697%	\$ 4,931,614	\$ 1,664,974	296.20%
June 30, 2016	0.10250585%	\$ 5,450,846	\$ 1,736,637	313.87%
June 30, 2015	0.10331667%	\$ 4,092,918	\$ 1,753,793	233.38%
June 30, 2014	0.11097880%	\$ 4,165,684	\$ 1,799,080	231.55%
June 30, 2013	0.11107876%	\$ 4,780,590	\$ 1,764,985	270.86%

See accompanying notes to the required supplementary information

SCHEDULE 6

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Town Pension Contributions

For the Year Ended December 31, 2018

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2018	\$ 434,643	\$ (434,643)	\$ -	\$ 1,756,387	24.75%
December 31, 2017	\$ 376,846	\$ (376,846)	\$ -	\$ 1,589,801	23.70%
December 31, 2016	\$ 377,129	\$ (377,129)	\$ -	\$ 1,763,691	21.38%
December 31, 2015	\$ 351,847	\$ (351,847)	\$ -	\$ 1,717,989	20.48%
December 31, 2014	\$ 350,052	\$ (350,052)	\$ -	\$ 1,755,579	19.94%
December 31, 2013	\$ 327,460	\$ (327,460)	\$ -	\$ 1,822,630	17.97%

See accompanying notes to the required supplementary information

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2018

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town under state regulations. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, non-budgetary transfers in, and budgetary transfers in and out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 6,005,314	\$ 6,549,375
Difference in property taxes meeting susceptible to accrual criteria	27,968	
Encumbrances, December 31, 2018		10,425
Encumbrances, December 31, 2017		(270,674)
Non-budgetary revenues and expenditures	(30,587)	(160,197)
Non-budgetary transfers	(13,068)	
Budgetary transfers	<u>100,500</u>	<u>280,315</u>
Per Schedule 1	<u>\$ 6,090,127</u>	<u>\$ 6,409,244</u>

NOTE 2—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2017. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's total OPEB liability and related ratios. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2017.

TOWN OF NEWINGTON, NEW HAMPSHIRE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

For the Year Ended December 31, 2018

Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

Changes of assumptions reflect the effects of changes in the discount rate each period. The discount rates used for the 2018 and 2017 calculation are 4.11% and 3.44%, respectively.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as information becomes available.

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Position
Fiduciary Funds - All Agency Funds
December 31, 2018

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Total Agency <u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 224,407	\$ 172,973	\$ 397,380
Total Assets	<u>\$ 224,407</u>	<u>\$ 172,973</u>	<u>\$ 397,380</u>
LIABILITIES			
Due to other governments	\$ 224,407		\$ 224,407
Due to others		\$ 172,973	172,973
Total Liabilities	<u>\$ 224,407</u>	<u>\$ 172,973</u>	<u>\$ 397,380</u>

DEPARTMENT EXPENDITURES

	2019 APPROVED AT TOWN MEETING	2019 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	324,691	329,651
ELECTION / REGISTRATIONS	6,434	6,678
TAX COLLECTOR / TOWN CLERK	63,029	64,925
ASSESSING / FINANCE	335,306	260,202
LEGAL	96,004	108,322
TOWN BUILDING ADMINISTRATION	15,752	17,490
TOWN HALL	50,750	62,249
TOWN GARAGE	14,150	22,553
OLD TOWN HALL	10,300	11,678
MEETING HOUSE	27,900	18,445
FIRE STATION	38,775	47,963
POLICE STATION	21,210	29,788
STONE SCHOOL	850	2,670
OLD PARSONAGE	5,220	4,465
INSURANCE	265,321	181,260
REGIONAL ASSOCIATIONS	40,511	40,111
CODE ENFORCEMENT	132,339	126,888
EMERGENCY MANAGEMENT	19,107	12,375
STREET LIGHTING	15,500	16,444
TRANSFER STATION / TRASH COLLECTION	157,477	165,231
PEST CONTROL	38,000	36,100
HEALTH-CITIZENS	8,000	0
WELFARE ASSISTANCE	1,000	7,635
LAND MANAGEMENT	51,850	78,329
ECONOMIC DEVELOPMENT COMMITTEE	22,630	19,777
DEBT SERVICE	63,626	63,625
CAPITAL OUTLAY	183,440	228,006
TOTAL GENERAL GOVERNMENT	\$ 2,009,172	\$ 1,962,858
PLANNING BOARD	147,022	149,477
CEMETERY	27,565	22,261
POLICE DEPARTMENT	1,708,026	1,646,656
FIRE DEPARTMENT	1,771,105	1,742,567
HIGHWAY	564,418	478,322
RECREATION	51,350	47,881
LIBRARY	241,684	201,019
HISTORIC DISTRICT	4,800	1,609
CONSERVATION	12,642	9,945
OTHER ARTICLES	303,500	303,500
TOTAL ALL DEPARTMENTS (EXCEPT SEWER)	\$ 6,841,284	\$ 6,566,096
SEWER COLLECTION / DISPOSAL	1,403,862	1,181,374
TOTAL SEWER DEPARTMENT	\$1,403,862	\$1,181,374

2019 Newington Town Wages

	Wages	Overtime- (amount included in the number to the left)		Wages	Overtime- (amount included in the number to the left)
FIRE					
Belair, Andrew	7,461.05	418.28	Kraus, Michael	1,569.16	
Berghorn, Brian	56,973.97	7,076.61	Lessard, Zachary	1,044.66	136.26
Brillard, Matthew	2,908.57		Lisowski, Brandon J.	55,686.54	3,302.99
Carey, Michael	19,417.08	2,647.13	March, Jonathan	107,741.68	42,388.93
Carifio, Cooper	6,396.63	346.26	Marcoux, Zachary	484.48	
Cole, Jacqueline	10,269.85	264.45	Martin, Devin	1,905.95	
Connors, Jonathan	78,647.09	22,985.53	McCooley, John	88,652.26	24,949.12
Craft, Kevin A	8,630.85	60.55	McInnis, Michael	1,449.56	
DiGiovanni, Jacob	5,516.02	184.02	Moynihn, Patrick	100,631.90	37,328.31
Dube, Matthew	240.00		Mu, Laurie	19,285.11	
Gallant, Christopher	12,126.94	114.54	Nicol, Jeremy	75,503.77	24,741.33
Gorski, Alexandria	49,266.59	5,884.15	Reno, Kyla	53,700.04	6,132.67
Graham, Jared	15,850.25	346.80	Rose, Michael	938.68	
Hickman, Colin	7,278.04	363.29	Sabine, Darin J.	78,991.51	
Hoyt, Edward J.	104,540.00		Wahl, Peter	6,705.88	
Isabel, Joseph	28,399.17	4,964.87	Waterman, Jeromy	800.00	
Johnson, Eric	9,799.01	148.01			
POLICE					
Arsenault, Jared	48,300.26	6,337.96	McClare, Timothy	30,368.00	
Auger, Jessica	71,242.09	8,498.22	Meyers, James	64,957.60	4,429.28
Bilodeau, Michael	109,060.76		Newcomer, Brian	42,539.59	
Blaisdell, Scott	21,010.50		O'Reilly, Sean J	107,112.52	17,900.00
Costin, Patrick	67,483.82	7,396.18	Smart, Brandon	101,502.13	21,764.78
Forbes, Catherine	2,580.00		Sobel, Adin	50,772.67	8,553.64
Gordon, Timothy A.	1,460.00		St. Laurent, Diana	72,443.87	2,322.62
Harland, Tony	17,815.33	1,311.49	Sullivan, Michael	92,686.81	5,123.75
Jones, Ethan	37,120.18	676.02	Szopa, Craig	3,734.65	134.48
Lorenz, Douglas	48,603.00		Wood, Andrew	68,580.12	7,325.36
SEWER					
Cole, Thursby D.	2,583.00		Hazelton, Tom	2,792.00	
Field, Timothy	836.00		Stern, Rick	2,583.00	

2019 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)	
	Wages			Wages		
LIBRARY						
Alexandropoulos, Kiska	525.00		Kohlhase, Debra R	11,023.45		
Allen, Chance	360.00		Martin, Kevin	637.50		
Berry, Lara	56,595.00		Obertanec, Debbra	180.00		
Day-Lollini, Patricia	1,050.00		Plante, Amanda	29,061.89		
Knox, Paula	1,272.00		Tomlinson, Theresa L	24,030.00		
TOWN HALL						
Anderson, Erik	2,056.25		Latchaw, Kenneth	8,372.00		
Anderson, Karen	14,120.00		Marconi, Mike	8,372.00		
Behrmann, William Jr.	17,434.50		McLean, Victor Jr. H.	8,489.26		
Bilodeau, Addison	280.00		Morrill, Rye	132.50		
Boy, Eleanor M.	45,299.36	35.58	Mulstay, Jennifer	781.50		
Caradonna, Doreen	7,615.00		Navelski, Rebecca	2,881.04		
Coleman, Chase	2,420.00		O'Reilly, John	641.00		
Coleman, Laura	37,750.90		O'Reilly, Luanne	157.50		
Coleman, Matthew	1,212.50		Philbrick, Susan	9,231.39		
Connors, Timothy "Ted"	8,372.00		Phillips, Mark G.	260.50		
Daigle, Craig	8,454.24		Regan, Michael	7,423.00		
Dawley, Christian	7,456.00		Reid, Joseph III	2,050.00		
Eversman, Victoria	6,793.38		Reinhold, Frank	9,893.44		
Fabrizio, James	1,042.00		Richardson, Alice	3,255.00		
Fletcher, Ruth	347.33		Roy, Martha S.	72,455.45		
Frink, John D.	19,866.27		Saklad, Cynthia	48,274.11		
Hart Jr, Robert C.	7,423.00		St Laurent, Roderick	20,279.57		
Hebert, Ann	694.67		Strater, Jordan	3,136.14		
Johnson, Ben	225.00		Thomas, Leonard W	350.00		
Kelley, Kevin	73,347.68		Thomas, Leonard H	28,185.13		
Kendall, Jane K.	7,662.69		Vietas, Suzanne	605.58		
Klanchesser, John	1,042.00		Walsh, Joseph	804.95		

TAX RATE HISTORY PER \$1,000

	2004	2005	2006	2007	2008	2009	2010	2011
TOWN	\$3.50	\$4.83	\$4.87	\$5.17	\$5.26	\$5.09	\$5.09	\$5.00
COUNTY	\$0.98	\$0.89	\$0.88	\$0.84	\$0.89	\$1.03	\$1.03	\$1.04
SCHOOL	\$1.45	\$0.71	\$0.92	\$0.52	\$0.64	\$0.49	\$0.49	\$0.51
STATE SCHOOL	\$3.39	\$2.67	\$2.40	\$2.38	\$2.18	\$2.41	\$2.51	\$2.40
TOTAL	\$9.32	\$9.10	\$9.07	\$8.91	\$8.97	\$9.02	\$9.12	\$8.95
	2012	2013	2014	2015	2016	2017	2018	2019
TOWN	\$4.89	\$4.72	\$5.46	\$5.14	\$5.17	\$5.11	\$5.05	\$5.72
COUNTY	\$1.08	\$1.16	\$1.15	\$1.05	\$1.09	\$1.05	\$1.03	\$0.86
SCHOOL	\$0.57	\$0.65	\$0.61	\$0.69	\$0.57	\$0.41	\$0.78	\$0.66
STATE SCHOOL	\$2.41	\$2.46	\$2.50	\$2.62	\$2.32	\$2.53	\$2.41	\$2.10
TOTAL	\$8.95	\$8.99	\$9.72	\$9.50	\$9.15	\$9.10	\$9.27	\$9.34

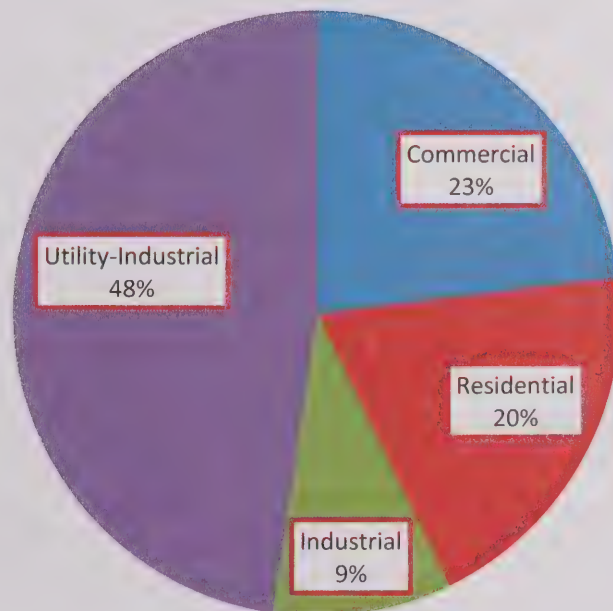


Turkeys on Carters Lane

TAX BASE BREAKDOWN

The following chart shows the breakdown of assessed valuation for each of the different zones in town. Note that over three quarters of Newington's tax base is commercial and industrial. Almost half of the base is in the power generation field.

Commercial		\$245,089,880
Residential		\$209,284,220
Industrial		\$100,836,253
Utility-Industrial		\$505,863,900
TOTAL 2019 Tax Valuation		\$1,061,074,253



SUMMARY INVENTORY OF VALUATION 2019

LAND:

Under Current Use	53,892
Residential	112,114,360
Commercial/Industrial Land	91,952,000
Total Land	204,153,923

BUILDINGS:

Residential	97,629,730
Commercial/Industrial	299,193,970
Total Buildings:	396,803,700

UTILITIES:

Gas & Electric	505,863,900
Total Utilities:	505,863,900

NON-TAXABLE

Land	58,773,210
Buildings	75,799,560
Total Non-Taxable:	134,572,770
Elderly Exemptions 12	3,269,070
Veteran Credits 49	43,250
Water & Air Pollution 12	42,478,200
Net Valuation for Tax Rate	1,061,074,253

The Selectmen's 2019 Action Report

The Newington Board of Selectmen is pleased to present our 2019 Annual Report. This report is published to provide the Newington residents a summary of events and activities we addressed this past year. In short, 2019 was a busy year. Steady progress has been made in addressing the complex issues facing Newington.

The Selectmen are proud of all we have accomplished this past year. Accordingly, we want to thank everyone involved in this effort from the town staff to the many townsfolk serving on the boards and committees along with the volunteers who give of their time and dedication. This aforesaid type of community involvement is essential to meeting the challenges the town faces as we move forward.

The ensuing summary highlights the activities the Selectmen and our team, have addressed on behalf of the town:

ENVIRONMENTAL:

- Successfully lobbied the New Hampshire Department of Environmental Sciences to lower the PFOA's, PFAS's, and PFNA's allowable limits of these chemicals in the groundwater. As of this date, the Air Force will not recognize the lower limits. Despite this, and advances in technology used to clean our groundwater, more needs to be done via continued work with the Pease Restoration Advisory board and our state and federal congressional delegation. This will help keep the Air Force's attention on this issue.
- Met with Sprague officials to voice concern and express the need to stop omitting noxious fumes. State air quality personnel have been involved and the town will continue to monitor this situation.
- Met with the executive director of the New Hampshire Fish and Game Department and he agreed to test deer, that were taken to control the deer population at the Great Bay Wildlife Refuge, for PFOA's contamination.
- Continue to monitor the Coakley Landfill and its financial impact to Newington and attended all Coakley Landfill Group meetings. The town is responsible for 5% of the cost of cleaning the Superfund Site.
- Requested Senator Shaheen and Senator Hassen's offices to support blood tests for the people who own the 40 wells in Newington. Although the Air Force continues testing the wells in town, the frequency of testing has been reduced.
- Public water line was reconstructed on Coleman Drive.
- A tree planting program has been initiated and plans are in place for upcoming years.
- All monthly Pease Development Authority meetings are attended and a proposed temporary asphalt plant to be constructed on the North ramp, to supply the paving material for the runway, is being closely monitored.
- A Forester will inspect the Newington Town Forest to establish a management plan and a program to remove invasive plant species at Fox Point.

GOVERNMENTAL:

- Emphasize transparent and open communication with the residents by publicly posting relevant information in a timely and responsible manner.
- Town's buildings maintenance included:
 - sealing the brick facade on town hall;
 - painting the bell tower, conducting a structural inspection, repairing the balcony and the exterior wall of the Meeting House;
 - repaired the front door and window in the Old Parsonage;

- hired an architect to design a 'low pressure clean room' and bathrooms at the fire department.
- A town road survey was completed that 'rank ordered' the condition of each town road and provided a schedule for repaving that included cost estimates.
- Supported the increase to the War Veteran's Property Tax Credit.
- Construction of the proposed Seacoast Helicopter building on the North ramp was not approved.
- A town volunteer appreciation dinner was held at the town hall.
- A bike and walking path committee has been formed and will investigate the feasibility of creating pathways along Newington's roads.
- Working with the ACLU's council, a new sign ordinance has been drafted and submitted to the Planning Board.
- Plowing Woodbury Avenue was put out to bid and the contract was awarded to Renaud Trucking Inc.

FINANCIAL:

- Promoting economic development is an ongoing priority. With substantial loss in property tax revenue from both of the fossil fuel energy plants, expanding our business and industry tax base, coupled with maintaining our low property tax rate, is an ongoing goal that is being closely monitored.
 - Newington's webpage and new business portal:
<https://www.newington.nh.us/economic-development>
 - Maintained a single digit tax rate increase of .07 cents per \$1000 and the Selectmen want to thank those departments who submitted responsible budgets.
 - Successfully lobbied against House Bill 709 which would have resurrected donor/receiver towns. This bill would have substantially increased our local taxes.
 - Utilizing a 'competitive bids process' to award contracts and, or town services all in an effort to save tax dollars.
 - Initiating an independent study to identify the pros and cons of multi-use zoning. And, when the Planning Board's study is completed, we will share the findings so residents can make informed decision as to how the town should proceed.
 - The Selectmen declined their 3% cost of living adjustment (COLA) to their salaries.
 - Publicly calling for, and completing, an intensified audit of the fire department in order to maintain transparency and protect the town's affairs.
- Looking to 2020 and beyond is both exciting and challenging. The following complex issues will require constant attention and innovative solutions on behalf of Newington moving forward:
- The Air Force must remain engaged in cleaning Newington's groundwater.
 - All boards and departments will need to work together to maintain our local property tax advantage.
 - Selectmen will pursue all options available to limit the devaluation of the two fossil fuel energy producing plants.
 - There will be continued emphasis on expanding our business and industry property tax base.

Respectfully Submitted,
 Ted Connors, Chair
 Ken Latchaw, Selectman
 Mike Marconi, Selectman

Please vote on March 10th!

ASSESSING DEPARTMENT 2019 REPORT

Newington completed a town-wide update of values for 2019. What this means is; the assessed values are reflective of market value as of April 1, 2019. The unofficial median level of assessment for 2019 is projected to be 9--%. The weighted mean ratio which is used for apportionment of county and state school tax for 2019 is projected to be --%. There were -- qualified sales between 10/01/2018 and 9/30/2019, the time frame used to calculate the ratio. This is consistent with the average number of sales in town. The DRA performs a ratio study annually for all communities. The median sale price was \$--00 during that time frame. The town's assessing contractor, Municipal Resources Inc. will continue to review all properties that sell to verify that the town's data is accurate and to ensure that only arms-length transactions are used for the ratio studies. Sales between family members or financial institutions are not considered "arms-length-transactions."

Copies of all property record cards, containing the data on which the assessments are based, are available at the Town Hall during regular office hours, for your review. There is also a sales book available, which is updated monthly as deeds are received.

Cyclical data verification will continue in 2020. Approximately 20% of town properties are inspected each year during the cyclical update with the goal to verify the physical data to ensure the assessments are accurate. If no-one is at home we will take the opportunity to verify the exterior measurements of all primary improvements (buildings etc.). If an adult is home at the time of the visit, the representative from the Assessor's Office will ask to verify the interior information via tour provided by the adult. At no time will a representative enter a property where a minor is the only person home. In the event no one is home after a second attempt, a letter will be sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the Assessor will estimate the features of the property to the best of his ability. It is of the utmost importance to have accurate data to ensure all property owners in Newington are assessed equitably. If you have questions please contact the selectmen's office.

The town's contract with Corcoran Assessing Services was due for a renewal at the end of 2019 and as part of sound financial practices, the town put the assessing services out to bid. Several qualified firms submitted proposals and after a thorough review and interviews, Municipal Resources, Inc. was selected to provide the town's assessing services beginning in 2020. We thank Corcoran Assessing Services for their work with the town over the past several years.

2019 TOP TAXPAYERS

NAME	ASSESSMENT	TAX AMOUNT
EP NEWINGTON	\$330,207,500	\$3,084,138.
GSP NEWINGTON, LLC	\$69,292,100	\$647,188
SBAF RUNNING FOX, INC	\$53,028,350	\$495,284
FOX RUN JOINT VENTURE	\$48,703,900	\$454,894
PUBLIC SERVICE NH	\$35,232,100	\$329,067
SPRAGUE OPERATING RESOURCES LLC	\$29,405,300	\$274,645
TYCO INTEGRATED CABLE SYSTEMS, INC.	\$26,865,070	\$250,919
SEA-3 INC.	\$18,058,400	\$168,665
MARITIMES & NORTHEAST PIPELINE, LLC	\$18,000,800	\$168,127
GEORGIA-PACIFIC GYPSUM, LLC	\$15,968,800	\$149,148.

TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2019

Tax Collector's Report 2019

Levy of 2019

Taxes Committed to Collector:

Property Taxes	\$8,905,854.96
Yield (Timber) Tax	\$29.59
Interest	\$10,834.36
Interest Abated	\$(181.21)
Abatements	\$(11,064.89)
Refunds	\$3,754.82
TOTAL:	\$8,909,227.63

Remitted to Treasurer:

Property Taxes	\$8,735,270.47
Current Use Penalty	\$3,533.00
Yield (Timber) Tax	\$29.59
Interest Paid	\$10,653.15
Abatements	\$11,246.10
Refunds	\$(3,754.82)
Uncollected Taxes	\$152,250.14
TOTAL:	\$8,909,227.63

Tax Lien – Levy 2018

Total Liens Executed	\$23,273.34
Payments	\$(10,608.85)
Balance	\$12,664.49

Town Clerk's Report 2019

Motor Vehicles	\$326,139.66
UCC Filings	\$1,260.00
Dog Licenses	\$567.50
Boat Registrations	\$4,158.60
Vital Records	\$284.00
Miscellaneous Fees	\$305.00
TOTAL:	\$332,714.76

Remitted to State:

Motor Vehicles	\$89,332.40
Dog Licenses	\$299.00
Vital Records	\$701.00
TOTAL:	\$90,332.40

Tax Liens – Previous Years

Total Liens	\$47,580.66
Payments	\$(8,841.23)
Balance	\$38,739.43

Treasurer's 2019 General Fund Annual Report

GENERAL FUND		FY 2018	FY 2019
			Unaudited
Beginning General Fund Balance January 1	\$	3,112,947.04	\$ 2,459,363.46
Revenue:			
Selectman's Office		489,291.30	866,057.61
Tax Collector		7,825,363.99	8,952,976.68
Town Clerk		329,482.77	334,016.41
Fire Department Revenue		106,347.51	118,805.10
Police Department Revenue		222,577.80	302,980.94
HIC MedPart B		22,258.32	28,522.01
State of NH Treasury AP Pymt		94,487.45	84,547.17
Electronic Deposits (Clerk, Tax Coll. State of NH)		174,843.06	188,389.46
Interest and Adjustments		39,665.97	55,236.74
Loan		1,000,000.00	
Total Revenue:	\$	10,304,318.17	\$ 10,931,532.12
Expenses:			
Accounts Payable		7,278,448.62	7,410,586.50
Payroll		2,056,855.79	2,034,854.09
Payroll Taxes		496,659.68	500,511.39
Bank Charges, Adjustments, Returned Items		37,678.98	45,746.90
Clerk Electronic Transfers to State		88,258.68	88,125.80
Loan Repayment		1,000,000.00	
Total Expenses:	\$	10,957,901.75	\$ 10,079,824.68
Closing General Fund Balance		2,459,363.46	3,311,070.90
Cash balance 2017 & 2018	\$	2,459,363.46	\$ 3,311,070.90
Payroll Account Balance 2017 & 2018		5,000.00	5,000.00
Total Cash Balance	\$	2,464,363.46	\$ 3,316,070.90

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2019

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
CEMETERY FUNDS						
1941	Allard,Isaiah	Cemetery	Boston Advisors LLC	0.00	11.41	555.14
1971	Badger,Ann S.	Care	Boston, MA	0.00	19.42	880.46
1959	Badger,Daniel W.	"	Jan 1-Sept 30, 2019	0.00	64.24	3,084.42
1924	Badger,Nancy	"	CAPTRUST	0.00	34.61	1,513.75
1970	Badger,RW & NH	"	Boston, MA	0.00	34.79	1,517.37
1966	Bean,Mrs. Benjiamin	"	Oct 1-Dec 31, 2019	0.00	13.34	595.07
1973	Bean,Vernon	"	"	0.00	19.43	880.59
1995	Beane,Paul & Doris	"	"	0.00	11.14	709.50
1899	Caldwell,John	"	"	0.00	6.89	322.38
1996	Call,Loiuse M.	"	"	0.00	4.29	408.25
1979	Cochran,Eugene	"	"	0.00	29.76	1,413.49
1972	Coleman,Bradley W.	"	"	0.00	20.59	904.56
1972	Coleman,E. Wendell	"	"	0.00	20.37	899.95
1964	Coleman,Ira	"	"	0.00	15.89	727.69
1938	DeFeo,Louis	"	"	0.00	5.61	275.59
1899	Demeritt Fund	"	"	0.00	14.16	611.88
1981	deRochemont,Orville	"	"	0.00	19.15	874.86
1977	deRochemont,Wm	"	"	0.00	19.21	876.16
1939	Downing,Josephine	"	"	0.00	12.66	581.09
1977	Downs,Carrie N.	"	"	0.00	19.81	888.46
1998	Downs,Robert & Teresa	"	"	0.00	5.87	600.90
1931	Drew,James	"	"	0.00	6.62	296.54
1954	Foss,Ethel L.	"	"	0.00	20.55	903.63
1910	Frink,Mary E.	"	"	0.00	2.78	145.25
1942	Frink,Ruby S.	"	"	0.00	6.15	286.76
1942	Frost,Gertrude	"	"	0.00	2.97	141.21
1954	Furber,Isaac	"	"	0.00	20.53	903.38
1953	Furber,Lydia	"	"	0.00	20.48	902.38
1973	Garland,Albion S.	"	"	0.00	20.76	908.05
1919	Garland,Charles	"	"	0.00	20.44	901.55
1924	Garland,Wm. C.	"	"	0.00	2.30	127.51
1977	Gen Care Funds	"	"	0.00	421.85	90,301.90
1965	Gilpatrick,Helen	"	"	0.00	12.89	585.73
1961	Gray,Forrest	"	"	0.00	5.92	281.97
1923	Greenough,Ann B.	"	"	0.00	4.81	259.21
1982	Hadley,Elsie Staples	"	"	0.00	19.52	882.48
1972	Haley,Charles	"	"	0.00	20.71	906.97
1935	Ham,Fred L.	"	"	0.00	18.40	779.33
1963	Harrison,L.A & M.B.	"	"	0.00	11.90	565.36
1966	Hodgdon,Harold	"	"	0.00	12.88	585.47
1921	Hodgdon,John A.	"	"	0.00	2.68	135.32
1993	Hodgdon,Seldon	"	"	0.00	13.30	754.22
1927	Hoyt,Ben S.	"	"	0.00	6.72	298.56
1919	Hoyt,Martin	"	"	0.00	5.64	276.29
1940	Hoyt,Mary S.B.	"	"	0.00	9.68	439.64
1953	Hoyt,Sophia	"	"	0.00	103.62	3,736.94
1958	James H. Coleman	"	"	0.00	12.92	586.29
1919	Jenness,Isaac	"	"	0.00	2.53	132.19
2004	Kowalsky,Andrew	"	"	0.00	18.79	2,306.74
1949	LeFavour,Faye H.	"	"	0.00	19.56	883.30
1960	Mallon,William	"	"	0.00	12.54	578.50
1988	Margenson Lot	"	"	0.00	30.12	1,421.07
1971	McIntosh,Annie	"	"	0.00	40.82	1,641.68
1980	Mooney,John	"	"	0.00	28.25	1,222.60
1974	Mott,Earl F.	"	"	0.00	19.20	875.83

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2019

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
1953	Moulton, Stella	"	"	0.00	14.30	614.80
2002	Neihart, Lisa	"	"	0.00	3.85	559.15
1952	Nelson, Mary	"	"	0.00	32.59	1,392.02
1990	Newick Lot	"	"	0.00	19.07	873.19
1910	Newton, Hanna P.	"	"	0.00	6.72	298.55
2000	Nickerson/House	"	"	0.00	10.50	1,016.16
1972	Nutter, Charles A.	"	"	0.00	22.36	941.15
1926	Nutter, Clarence	"	"	0.00	6.52	294.52
1956	Olive Dame Bean	"	"	0.00	12.99	587.74
1942	Packard, Rosamund N.	"	"	0.00	13.55	599.34
1980	Palmer, John	"	"	0.00	20.14	895.25
1942	Paquin, Louis	"	"	0.00	2.06	122.47
1931	Paul, Daniel	"	"	0.00	10.10	448.26
1942	Pearson, Horace	"	"	0.00	19.61	884.31
1923	Pickering, Albert	"	"	0.00	6.14	286.65
1931	Pickering, Eliz.	"	"	0.00	44.92	1,886.21
1953	Pickering, Helen	"	"	0.00	13.33	594.78
1988	Pickering, Phyllis	"	"	0.00	19.28	877.57
1956	Pray, Lydia L.	"	"	0.00	12.22	572.04
1920	Priscilla Lewis	"	"	0.00	6.39	291.84
1993	Private Cemetery	"	"	0.00	47.61	2,581.36
2004	Rines, Richard	"	"	0.00	9.40	1,153.37
1992	Robinson/Hodgon	"	"	0.00	14.33	775.39
1988	Rogers, Claire	"	"	0.00	19.28	877.57
1978	Sargent, Frank W.	"	"	0.00	15.09	791.03
1963	Scott, Anna M.	"	"	0.00	6.13	286.36
1925	Shaw, Joseph O.	"	"	0.00	2.24	126.24
1988	Smith, A.D & M.E.	"	"	0.00	19.28	877.57
2000	Spinney, Clifford & Mary	"	"	0.00	2.40	289.46
1937	Staples, Lydia	"	"	0.00	115.42	3,980.42
1986	Thomas, Evelyn	"	"	0.00	20.06	893.65
1993	Toomire, Philip	"	"	0.00	6.41	372.14
1942	Trefethen, John	"	"	0.00	11.33	553.68
1944	Trickey, Lt. Thomas	"	"	0.00	5.26	268.42
1990	Welch Lot	"	"	0.00	8.36	412.41
1945	Whidden, Eliz A.	"	"	0.00	59.31	3,302.59
1945	Whidden, Ira W.	"	"	0.00	39.97	2,104.09
1976	Witham, John F.	"	"	0.00	15.51	799.80
1993	Witham, Robert C.	"	"	0.00	13.30	754.22
1934	Yeaton, Elie	"	"	0.00	6.42	292.32
Total Cemetery Funds				0.00	2,115.20	170,603.49
SCHOLARSHIP FUNDS						
1927	H. Newton Church	Preaching	"	0.00	31.18	1,804.19
1970	Family Scholarship	Education	"	0.00	1,495.85	88,644.17
1909	Lib. Webster Fund	Non Fiction	"	0.00	11.81	683.14
1969	Lib. Webster Fund	Books	"	0.00	11.98	693.39
1963	Lib. Langdon Fund	Best Use	"	0.00	2.36	136.63
1992	Virginia M. Rowe	Best Use	"	0.00	23.61	1,366.29
Total Scholarship				0.00	1,576.79	93,327.80
LIBRARY FUNDS						
1922	Langdon Fund	Best Use	"	0.00	3,323.87	104,378.25
1945	Langdon Fund	Best Use	"	0.00	9,929.36	311,807.55
1945	Langdon Fund	Best Use	"	0.00	1,636.55	51,391.95
1978	Langdon Fund	Maint	"	0.00	1,134.33	35,620.92
Total Library				0.00	16,024.11	503,198.67

Report of Trust and Capital Reserve Funds of the Town of Newington, NH 03801

MS-9

Year ended December 31, 2019

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR
CAPITAL RESERVE						
	Fire Dept. vehicle replace/repair Fund		TD Banknorth	3,895.07		181,772.25
	Ambulance & major medical equipment replacement Fund		TD Banknorth	823.03		153,272.13
	Police Dept. radio equipment Fund		TD Banknorth	1.67		5,012.69
	Town wide revaluation		TD Banknorth	92.14		568.51
	Municipal buildings		TD Banknorth	2,007.02		119,273.09
	Fox Point Recreation /Maintenance		TD Banknorth	2,304.69		125,508.97
	Employee Annual Leave/Severance		TD Banknorth	17.16		18,702.74
1/6/2006	Highway Dept. Vehicles		TD Banknorth	3,204.89		44,128.64
1/6/2006	Cemetery maintenance		TD Banknorth	371.09		22,119.63
1/6/2006	Recreational area maint.		TD Banknorth	591.79		37,744.62
12/26/2007	Major Road Work		TD Banknorth	4,164.83		346,781.59
12/26/2007	Mott Pond drainage		TD Banknorth	0.86		51.33
3/8/2011	Langdon Library Bldg.		TD Banknorth	86.77		5,172.33
2012	Stone School Const/Improv		TD Banknorth	522.58		31,149.65
2012	Health Cost Deductible		TD Banknorth	335.83		20,017.97
2015	SCBA		TD Banknorth	351.33		20,993.75
2015	Fire Dept. Communications		TD Banknorth	80.01		14,595.44
2016	Municipal Generator		TD Banknorth	518.56		40,789.16
NON CAPITAL RESERVE						
2016	Spec. Ed. Expendable Trust		TD Banknorth	1,898.95		113,191.20
	School Property Maint.		TD Banknorth	1,029.45		61,362.84
4/1/2016	Sewer Enterprise Fund		TD Banknorth	8,521.09		997,060.28
2018	Tuition Expendable Fund		TD Banknorth	900.59		53,682.28
TOTAL ALL FUNDS:						3,180,081.05

This information has been compiled (on a gratuitous basis) on behalf of the Town of Newington in response to a request for this information in this format. The data provided by sources believed to be reliable but the data contained herein cannot be guaranteed as to accuracy or completeness. Please refer to the custodial account statements for verification. CAPTRUST does not render legal, accounting or tax advice. Clients are encouraged to consult with their tax or legal advisors for such advice

Newington Trustees of the Trust Funds - 2019

Name of Fund	Balance 12-31-18	Withdrawal for 2019 costs	Deposits in 2019	Interest earned from TD Bank	Balance 12/31/19
Capital Reserve Accounts:					
Fire Dept. Vehicle Replace / Repair	269,323.18	91,446.00		3,895.07	181,772.25
Ambulance & Major Med. Equipment	46,449.10		106,000.00	823.03	153,272.13
Police Dept. Radio Equipment	11.02		5,000.00	1.67	5,012.69
Town Wide Revaluation	5,476.37	5,000.00		92.14	568.51
Municipal Buildings	117,266.07			2,007.02	119,273.09
Fox Point Recreation / Maintenance	135,254.28	12,050.00		2,304.69	125,508.97
Employee Annual Leave / Severance	361.72	11,676.14	30,000.00	17.16	18,702.74
Highway Dept. Vehicles	189,810.75	148,887.00		3,204.89	44,128.64
Cemetery Maintenance	21,748.54			371.09	22,119.63
Recreation Area Maint.	34,652.83		2,500.00	591.79	37,744.62
Major Road Work	242,616.76		100,000.00	4,164.83	346,781.59
Mott Pond Drainage	50.47			0.86	51.33
Langdon Library Building	5,085.56			86.77	5,172.33
Stone School Const. / Improvement	30,627.07			522.58	31,149.65
Health Cost Deductible	19,682.14			335.83	20,017.97
SCBA	20,642.42			351.33	20,993.75
Fire Dept. Communications	4,515.43		10,000.00	80.01	14,595.44
Municiple Generator	30,270.60		10,000.00	518.56	40,789.16
Non Capital Reserve Account:					
Spec. Ed. Expendable Trust	111,292.25			1,898.95	113,191.20
School Property Maint.	60,333.39			1,029.45	61,362.84
Sewer Enterprise Fund	359,861.22		628,677.97	8,521.09	997,060.28
Tuition Expendable Fund	52,781.69			900.59	53,682.28
Totals	1,758,112.86	269,059.14	892,177.97	31,719.40	2,412,951.09
Newington Trust Funds	Balance 12-31-18	Withdrawn	Deposits	Net	Balance 12/31/19
Cemetery	146,465.67	-200.00	5,410.75	29,348.57	170,603.49
Library	456,299.31	-10,170.96		36,728.40	503,198.67
Scholarship	83,048.17	-500.00		9,779.63	93,327.80
Totals	685,813.15	-10,870.96	5,410.75	75,856.60	767,129.96

The Newington Trust Funds are managed by Captrust 4208 Six Forks Rd, Ste 1700, Raleigh NC 27609

(formally, Boston Advisors, LLC, One Liberty Square, 10th Floor, Boston, MA 02109)

under a conservative investment policy adopted by the trustees and approved by the New Hampshire Attorney General.

Langdon Library 2019
Summary of Accounts

Town Appropriated Checking

Beginning Balance 01/01/2019		\$0.00
Operating Distributions	\$28,675.00	
Bank Interest Earned	\$3.06	
NH Charitable Foundation Donation	\$1,000.00	
Total Deposits		\$29,678.06
Expenses Paid/Due to Library Trustees		(\$29,678.06)
Ending Balance 12/31/2019		\$0.00

Trustee Checking

Beginning Balance 01/01/2019		\$73,006.93
Interest	\$11,651.37	
Book Sales	\$432.00	
Patron/Business Donations	\$2,100.00	
Total Deposits		\$14,183.37
Expenses Paid		(\$28,672.81)
Ending Balance 12/31/2019		\$58,517.49

Piscataqua Checking

Beginning Balance 01/01/2019		\$24,468.57
Total Deposits		\$0.00
Expenses Paid		\$0.00
Ending Balance 12/31/2019		\$24,468.57

Balance of Funds on Hand 12/31/2019	\$82,986.06
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SEWER ASSESSMENTS

LEVY OF 2019

Billed

Sewer Assessments (Warrant)	\$	1,473,878
Septic Fees & Hookups charged	\$	11,130
I.P.P. Fees	\$	30,585
Uncollectable Assessments	\$	-
TOTAL Billed (net)	\$	1,515,593

Remittances to Treasurer

Sewer Assessments (current)	\$	1,407,566
Sewer Assessments (past due)	\$	28,659
Septic Fees & Hookups charged	\$	2,800
Septage/Dumping Fees	\$	19,084
I.P.P. Fees	\$	30,585
Bank Interest	\$	9,696
Bond Proceed (reimbursements)	\$	56,691
Transfer from Money Market Account		\$160,011
TOTAL Collected	\$	1,715,093
 2019 Uncollected Assessments	 \$	 97,812

Newington Sewer Treasurer's Report

January 2019 - December 2019

Operating Fund - Checking Account (214)

Beginning Bank Balance	\$	1,173,972.66
Revenue:		
Sewer Use Charges		
Account 02-3403-90-175		
Deposit : 2016-1 through 2016-45	1,468,073.80	
Septage Fees		
Account 02-3403-90-200		
Deposit: 2016-1 through 2016-45	17,820.00	
Inspection & Hookup Fees		
Account 02-3403-90-100	2,800.00	
Other Revenues		
Account 02-3403-90-150	1,808.64	
Jan. 2019-Dec. 2019 ST OF NH BK PYMTS	56,691.35	
March 2019 Dep. Waterline Ind. Corp	158,639.70	
Interest - Loan General Fund		
Interest - Bank	8,325.01	
Total Revenue:		1,714,158.50
Expenses : 1238-01 Through 1406-01	1,409,670.29	
Jan. Funds to Sewer Enterprise Fund	400,000.00	
Total Expenses:		1,809,670.29
Ending Balance Checking Account:	\$	1,078,460.87

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2019:

- 117 Gosling Road, LLC requested a variance from Article VII, Table VI-1, of the Newington Zoning Ordinance to allow a 38 foot setback where 75 feet was required, and a side yard setback of zero feet where 30 feet was required, and variance from Article VI, Section 1 to permit the expansion or modification of an existing non-conforming property so that the applicant can add parking and drainage improvements to the property located at 105-117 Gosling Road, Tax Map 28, Lot 2. The request was granted.
- Matthew and Samara Robertson requested a variance from Article VII, Table VII-1, of the Newington Zoning Ordinance to place a structure within 20 feet of the front setback where 40 feet was required on their property located at 183 Fox Point Road, Tax Map 11, Lot 18. The request was denied.
- Joseph C. and Paula S. Akerley Revocable Trust of 2012 requested a variance from Article VII, Table VII-1, of the Newington Zoning Ordinance to allow 160.91 linear feet of frontage where 200 feet was required for a subdivision of their property located at 325 Fox Point Road, Tax Map 9, Lot 2. The request was granted with the condition that there only be one dwelling per lot.
- Doloma Investment, LLC requested relief from Article VII, Table VII-1, of the Newington Zoning Ordinance to allow structures and parking areas within 24 feet of the front setback where 75 feet was required; relief From Article VIII, Section 6 to allow cutting and disturbance within the 50-foot wetlands buffer setback; and relief from Article VIII, Section 7 to allow structures within the 100-foot wetlands buffer on wetlands greater than 3,000 square feet regarding their property located at 141 Shattuck Way, Tax Map 20, Lot 4. The requests were granted.
- Matthew and Samara Robertson requested a reconsideration for a variance from Article VII, Table VII-1 to allow a structure within 20 feet of the front setback where 40 feet is required at their property located at 183 Fox Point Road, Tax map 11, Lot 8. The reconsideration was denied.

Matthew Morton

Zoning Board of Adjustment

NEWINGTON CEMETERY TRUSTEES
2019 Report

The Newington Town Cemetery has about 2,800 memorials. There are ten private cemeteries and graveyards in the Town of Newington. Cemetery regulations are available at the Town Hall, and plot layout maps are available for reference at the Langdon Library

- Sixteen burials were recorded in 2019, 2 vaults and 14 cremations.
- Two sales of burial sites were made in 2019, 4 plots to Sabine, 14 plots (entire lot) to Mansour. The total income, including annual interest, was \$5,410.75. The Cemetery Trustees are proposing, in a Warrant Article, to establish a Cemetery Improvement Capital Reserve account (funded by the sale of burial sites) to support the installation of a columbarium and other capital improvements including additional tree plantings.
- Alan Wilson completed the layout review of the Southern Division: all the corner markers (buried cans) installed by Bill Beals were located and marked with galvanized steel spikes and numbered blue plastic disks (see below left). Burial plots in excess of one site are required to have corner markers (see below right). These help the digger to accurately locate grave and cremation sites.

Plot #61



Plot #62



- Fabyan Point Grounds Care provided mowing and ground clean up for the cemetery.
- Phase II of tombstone maintenance was done by cleaning memorials in the Western Division of the Cemetery. Maintenance and care is the responsibility of the Cemetery Trustees. Phase II will continue in 2020.
- Trustees held quarterly meetings at the Langdon Library. All meetings were posted.

Respectfully submitted,

Cosmas Iocovozzi
Margaret F. Lamson
Alan C. Wilson

Report of the Building Inspector, Code Enforcement, and Health Officer

2019

This year was very busy with Town maintenance projects and commercial construction with a three-story office building, two separate self-storage buildings just to name a couple. There were three buildings demolished to make room for new businesses one of which was the Bugaboo restaurant that will now be an ALDI's supermarket. The Great Bay School was another and is proposed to be the headquarters for Northeast Credit Union. The China Buffet site is proposed as an office building. Another proposal is for the Old Toy's R' Us to be a Subaru dealership. We look forward to assisting with their inspection needs and welcome these new businesses to town.

The proper application of the Zoning ordinances is always a challenge for any official, and with Newington having regulations more stringent than the State, and other surrounding towns every application for a construction project is scrutinized to assure it does not violate any ordinance before it is issued. This cautious approach protects the town and its residents and is the responsibility of this office to follow all Codes, Regulations, and Ordinances. Before starting any construction project your first step should be to contact this office so your file can be viewed and the property location checked for setbacks from property lines, wetlands and to verify locations of the septic system and well. A phone call to this office will start the process informing you of all options and the feasibility of your potential project

The total revenue collected by the Building Department was \$246,375.51 and is categorized as follows:

58 Building Permits	\$206,773.15
63 Electrical Permits	13,815.27
71 Plumbing & Mechanical Permits	23,889.00
9 Excavation Permits	900.00
7 Sign Permits	848.00
5 Basil Area (Septic)	150.00

The total number of permits issued was 213 this year with an estimated cost of construction of \$18,913,155.00

Sincerely,

Kevin Kelley

Building, Code, and Health Officer

TOWN OF NEWINGTON

2019 BUILDING PERMIT SUMMARY

<u>Permit #</u>	<u>Date</u>	<u>Map-Lot</u>	<u>Permit Issued To</u>	<u>Address</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Description</u>	<u>Tenant/ Occupant</u>	<u>General Contractor</u>	<u>Permit #</u>
19-1	1/7	09-02A	Robert Willis	321 Fox Pont Rd	\$ 16,000.00	\$ 162.00	Construct 2 offices & living area	Self	Self	19-1
19-2	1/10	15-13	Aeolus Limited	29 Dumppling Cove Rd	\$ 60,000.00	\$ 470.00	Bedroom and bath construct	John Chamberlain	Robert Lang	19-2
19-3	1/10	22-13	Waters Edge LLC	188 Little Bay Rd	\$ 30,000.00	\$ 210.00	Renovate Kitchen etc	Jon Wendell	Omni Electrical	19-3
19-4	1/14	28-2	Gosling Rd LLC	117 Gosling Rd	\$ 62,000.00	\$ 720.00	Install 4 new ADA bathrooms	Gosling Rd LLC	Scott Builders	19-4
19-5	1/28	15-10	Gray Construction	15 Dumbling Cove Rd	\$ 12,000.00	Paid 9/2018	Demo Home Finish basement w/half bath	Joanne Albrightson	Gray Construction	19-5
19-6	2/6	09-02A	Robert Willis	321 Fox Pont Rd	\$ 15,000.00	\$ 105.00	Renovate existing showroom	Robert Willis	Don Penny	19-6
19-7	2/6	19-02A	Paul Leaman	25 Fox Run Rd	\$ 45,000.00	\$ 550.00		Pella windows and doors	Paul Leaman	19-7
19-8	2/12	27-22	Bernier Corp	25 Piscataqua Dr	500,00.00	\$ 5,100.00	Office fit-up of 4th floor	Wilcox Industries	Bernier Corp	19-8
19-9	2/12	39-07	Two International Const	2 International Dr	\$ 68,000.00	\$ 780.00	Build out vacant office space	Market Street Trust	Two International Construction	19-9
19-10	2/27	15-15	Mighty Roots Design	6 Dumppling Cove Rd	\$ 130,000.00	\$ 910.00	Renovate Kitchen & Bath & family Rm	Christopher Russo	Mighty Roots Design	19-10
19-11	2/27	17-11A	Michael Mathes	127 Fox Point Rd	\$ -	\$ 50.00	Demo structure	Vacant	John Katlowski	19-11
19-12	3/1	15-10	Robert Gray Construction	15 Dumbling Cove Rd	1,900,000.00	\$ 13,350.00	New Single Family Dwelling	Joanne Albrightson	Gray Construction	19-12

19-13	3/14	10-16	Adams Energy LLC	32 Old Post Rd	\$	10,000.00	\$	70.00	Install roof mounted solar array	Leila Harte	Adams Energy	19-13
19-14	3/25	47-7A		2 Fabyan Point	\$	75,000.00	\$	575.00	Garage with 940 sq' apartment	Josh Terry	Self	19-14
19-15	3/25	10-17	Jeremy Boston	233 Fox Point Rd	\$	1,000.00	\$	30.00	8X12 Lean too shed	Jeremy Boston	Self	19-15
19-16	3/27	27-01-A1	NH Demolition	5 Piscataqua Dr	\$	-	\$	100.00	Demo China Buffet	Vacant	NH Demolition	19-16
19-17	3/28	12-16	ThermoFisher Scientific	25 Nimble Hill Rd	\$	387,000.00	\$	3,970.00	New test chilling in former sound lab	ThermoFisher Scientific	EPI Maintenance	19-17
19-18	4/8	16-06	Sun Run Inc	161 Little Bay Rd	\$	10,771.00	\$	77.00	Install roof top solar system	Benjamin Hutchins	Sun Run Inc- Stephen Kelly	19-18
19-19	4/17	11-16C	Brian & Tiffany Semprini	23 Beane Lane	\$	225,000.00	\$	1,575.00	2800 Sq foot addition	Brian & Tiffany Semperin	Marone Builders	19-19
19-20	4/24	53-01	Christopher Marconi	3 Airport Rd	\$	25,000.00	\$	175.00	Revonate Kitchen and two baths	Chris & Meredith Marconi	Vincent Bauer	19-20
19-21	4/29	54-06	RA Gray Contracting	336 Newington Rd	\$	26,000.00	\$	182.00	15x15 Mudroom and 1/2 bath	Brian and Mary Short	Rick Gray	19-21
19-22	5/6	27-22	Bernier Corporation	25 Piscataqua Dr	\$	500,000.00	\$	5,100.00	Renovate third floor	Wilcox Industries	Bernier Corp	19-22
19-23	5/7	12-16	EPI Maintenance LLC	25 Nimble Hill Rd	\$	73,375.00	\$	833.15	Renovate 5K and add demising wall	Thermo-Scientific	EPI Maintenance LLC	19-23
19-24	5/14	17-11-2	Blue Dolphin Pools	212 Nimble Hill Rd	\$	30,000.00	\$	260.00	Install inground 10x20 pool	Monty Willis	Blue Dolphin Pools	19-24
19-25	5/22	23-11	Jennifer Ruel	9 Little Bay Extension	\$	20,000.00	\$	140.00	Replace existing deck	Jennifer Ruel	John Tucker	19-25
19-26	5/28	27-01-3-5	Cobb Hill Construction	101 Shattuck Way	\$	119,963.00	\$	1,100.00	Renovate Existing Dentist Office	Dr Richard Liu	Paul Bearult	19-26

19-27	5/30	10-09	Renewal by Anderson	46 Carters Lane	\$	62,852.00	\$	441.00	Replace 22 windows & 2 patio doors	Dennis Germaine	Anderson	19-27
19-28	6/4	09-02a	Robert Willis Seacoast Cars & Coffee	321 Fox Pont Rd	\$	5,000.00	\$	30.00	Screen House	Robert Willis Damin Callahan	Self	19-28
19-29	6/25	27-11		50 Fox Run Rd	\$	1,538.00	\$	120.00	Renovate open area		Self	19-29
19-30	6/25	19-22	Storage Barn of Dover	2011 Woodbury Ave	\$	650,000.00	\$	6,500.00	Attach metal storage building to main	Mark Phillips	Self	19-30
19-31	7/1	07-19	Mattison Contracting LLC	1149 Spaulding Tpk	\$	15,000.00	\$	250.00	Replace bathroom fixtures	Greg Mattison	Mattison Contracting	19-31
19-32	7/2	26-04	Pro Paving Co	50 Fox Run Rd	\$	5,000.00	\$	150.00	Move ADA ramp	Donnie Rivera	Pro Paving Co	19-32
19-33	7/3	13-11	Patterson Lane LLC	46 Patterson Lane	\$	500.00	\$	50.00	demo removal of barn	Keith Frizzell	self	19-33
19-34	7/16	18-03	John A. Bryon	11 Hanna Lane	\$	24,000.00	\$	100.00	In-Ground pool	John A. Bryon	Mainley Pools & Patio	19-34
19-35	7/23	13-7A	Storage Barn of Newington	Shattuck & River Rd	\$	480,000.00	\$	4,900.00	Two Self Storage Buildings	Mark Phillips		19-35
19-36	7/24	24-08	Lulu Pickering	375B Little Bay Rd	\$	9,000.00	\$	63.00	Renovate garage	Lulu Pickering	Stikely builders	19-36
19-37	7/31	10-10	Charles Colman	200 Fox Point Rd	\$	1,000.00	\$	50.00	Deck for pool	Charles Colman	Self	19-37
19-38	8/5	10-22	Ted Karabinas	31 Little Bay Rd	\$	15,000.00	\$	155.00	Mud room & deck	Ted Karabinas	Self	19-38
19-39	8/7	11-15	Renewal by Anderson	42 Beane Lane	\$	6,829.00	\$	49.00	Replace two doors	Renewal by Anderson		19-39
19-40	8/13	34-03-3	Malthouse Constructionq	2024 Woodbury Ave	\$	-	\$	100.00	Demo Bugaboo Creek	N/A	Malthouse Construction	19-40
19-41	8/15	39-09	Aberthaw Construction	90 Arboretum Dr	\$	10,629,679.00	\$	106,396.00	Construct 3 Story Office Building	Farley White Pease LLC	Aberthaw Construction	19-41
19-42	8/19	34-03	Marceau Construction	49 Gosling Rd	\$	300,000.00	\$	3,100.00	Remodel McDonalds	SBAF running Fox	Marceau Construction	19-42

19-43	9/3	22-11	Richard P Hamelin	72 Gundalow Landing	\$	15,500.00	\$	106.00	Renovate bathroom	Richard P Hamelin	PIC Home Pros	19-43
19-44	9/5	18-10	James Vrotacoe	52 Fox Point Rd	\$	1,500.00	\$	25.00	Replace portago with larder one 7x14'	Self	Self	19-44
19-45	9/5	26-6	Julia Beals	33 Fox Run Rd	\$	4,400.00	\$	78.00	14x31 garage	self	self	19-45
19-46	9/9	27-2	Level 5, LLC	2061 Woodbury Ave	\$	-	\$	100.00	Demo Great Bay School	Level 5 LLC	Level 5, LLC	19-46
19-47	9/16	27-22	Bernier Corp	35 Piscataqua Dr	\$	700,000.00	\$	7,100.00	Interior fit-up of 2nd floor.	Wilcox Industries	Bernier Corp	19-47
19-48	9/19	28-11	MSK Building & Remodeling	28 Fox Point Rd	\$	200,000.00	\$	1,450.00	Construct a 914 sq foot ADU	Sweeney Rev Trust	MSK Building & Remodeling	19-48
19-49	10/3	17-9B	Alan Wilson	224 Nimble Hill Rd	\$	60,000.00	\$	470.00	Construct a 16x18 sunroom	Alan Wilson	Steve Jackson	19-49
19-50	10/7	7-4	Michael Barker	518 Shattuck Way	\$	5,000.00	\$	35.00	Construct a roof over front deck 8 x12	Michael Barker	Cory Spencer	19-50
19-51	11/13	34-03-3	ALDIs	2024 Woodbury Ave	\$	2,000,000.00	\$	20,100.00	Construct a 21K Food Market (Aldis)	ALDIs		19-51
19-52	10/28	17-15A	Jeffery Boynton	70 Old Post Rd	\$	30,000.00	\$	71.00	Construct a 30x30 3 Car Garage	Jeffery Boynton	Self	19-52
19-53	10/28	13-7A	Harmony Energy Works	7 Patterson Lane	\$	13,998.00	\$	240.00	Install a roof-top 20.4 solar array	Storage Barn	Harmony Energy Works	19-53
19-54	11/12	08-05	Tradebe Treatment	372 Shattuck Way	\$	1,500.00	\$	200.00	Replace porch with smaller deck	Sprague Operating	Self	19-54
19-55	11/14	27-18	Atlantic Awning	2064 Woodbury Ave	\$	4,000.00	\$	140.00	Install awning for door wind break	York Hospital Out Patient	Atlantic Awning	19-55

19-56	11/20	27-01-D	Sub Com	120 Shattuck Way	\$ 1,500,000.00	\$ 15,100.00	Renovate 2nd floor 17 K Sq feet	Sub Com	Sub com	19-56
19-57	12/17	39-06	Two International Construction	25 New Hampshire Dr	\$ 175,000.00	\$ 1,850.00	Renovate 1st Floor	HCA Health Services	Two International Construction	19-57
19-58	12/30	39-07	Two International Construction	2 International Drive	55,750.00	\$ 660.00	Renovate Suite 200	Advanced Patient Advocacy		
					18,913,155.00	206,773.15				

CONSERVATION COMMISSION - 2019 REPORT

The Conservation Commission's purpose is to ensure "proper utilization and protection of the natural resources and for the protection of watershed resources" under RSA 36-A. The Commission also comments on applications for work in wetlands as required by RSA 482-A and the Town's Zoning Ordinance.

The following is a summary of the major projects the Commission worked on in the last year:

- **Development Projects:** The Commission reviewed and provided comments on several DES applications, including those for Sasha Sotirovic, John Wendall, Mike Barker and Kim Jacques, Paul Beswick Trust, Portsmouth International Airport, Doloma Investment of Portsmouth, Great Bay Marine, Newington Waste Water Treatment Plan, Portsmouth Water Department, Eversource, and Great Bay National Wildlife Refuge.
- The Commission also made landscaping recommendations for the Aldi's Market, Essential Power, the Marple Development and the Storage Barn.
- **Wetlands Violations Notifications**
The Commission received notification that several property owners had not applied for wetlands permits and were asked to do restoration for encroachments.
- **Conservation Easements:** The Commission continued to discuss easement projects to utilize mitigation funding from Eversource's Seacoast "Reliability" transmission expansion project through town.
- **Conservation and Wetlands Plaques**
The Commission purchased conservation easement and wetlands buffer plaques for property owners to post.
- **Wetlands Mapping Update and Wetlands Overlay District Proposal**
The Commission hired Town wetlands consultant to update wetlands areas with current technologies in support of the Planning Board's Wetlands Overlay District proposal that was dropped due to a lack of consensual support.
- **Community Education Outreach:**
The Commission hosted a public presentation by the U.S. Forest Service on tree diseases, tree care, and invasive species during their annual Spring for the Bay session at the Langdon Library in April 2019.

The Newington Conservation Commission

It is with regret that Commissioners Liz Durfee and Sandra Devin resigned in 2019. We thank them both for sharing her experience with government agencies and property uses. We wish them all the best in her future endeavors.

We welcomed new members Jim Tucker and Andrew Meigs to the Commission in 2019 and encourage residents to volunteer as members.

Respectfully submitted by The Newington Conservation Commission,
Chairs, Jane Hislop; Vice-Chair Jim Weiner; Members: Ann Morton; Jim Tucker; and Alternates Sandra Devin, Bill Murray, and Jane Kendall

Newington Conservation Commission

January 2019 - December 2019

Operating Fund - Checking Account (4859)

Beginning Bank Balance (TD Bank)	\$	259,395.90
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Revenue:

Town Warranty Article 14 RSA36-A:5	70,000.00
Land Use Change Tax Map 12 Lot 10-B	12,500.00
Interest Earned	2,628.53

Total Revenue	\$	85,128.53
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Expenses:

Total Expenses:

Ending Balance Checking Account:	\$	344,524.43
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Kathy Latchaw and Jo Haskell enjoying tea at the Library

Report of Newington Economic Development Committee

The Committee includes residents and Newington business owners and was initially appointed by the Board of Selectmen in 2018. They are tasked with assisting the Selectmen in preserving Newington's enviable low tax rate by maintaining the commercial industrial tax base (which generates 80%+ or - of the Town's tax revenue).

After a period of orientation during which the Committee met with economic development professionals from the NH Division of Economic Development, other Seacoast communities, and the Town's representatives to the Pease Development Authority, the Committee developed goals and objectives to retain existing businesses and attract new ones, while branding Newington as the "Business Center of the Seacoast." The Committee worked to develop content for a dedicated website that would allow Newington, without the significant expense of creating an economic development position, to communicate the attractiveness of the Town to prospective businesses and commercial site professionals. That website was completed in early 2020.

The website includes a listing of resources and currently available properties and can be accessed directly at www.newington.nh.us/economic-development or through the Business Portal on the Town website. To help identify opportunities to increase Newington's tax base, the Committee, with the assistance of the Town's engineering consulting firm and Town Planner, created a detailed map of the commercial industrial zones depicting the location of existing businesses and industrial facilities and includes color-coded zoning districts.

The Committee also focused on existing Newington businesses by drafting a survey and setting up protocols for a business visitation program to improve communications with the Town's principal business owners and managers of industrial/maritime facilities. The Board of Selectmen and the Town Planner executed one on one site visits to gather feedback.

The Committee also identified commercial industrial brokers as key drivers of interest in Newington, by new or relocating businesses. Recognizing that Newington's retail sector in particular was under significant stress, the Committee sponsored a well-attended reception for commercial brokers at Cars & Coffee at the Fox Run Mall. Presentations by the BOS, Town Planner and members of the Committee were very positively received by the attendees and passed on to the entire Seacoast commercial broker membership. The Committee has also encouraged existing business and property owners to pursue expansion and re-use plans with over \$17,023,967 in approved new development added, or expected to be added, to the tax base in the coming year(s) as build out proceeds.

Looking ahead, the Committee is lending its support to the Planning Board's initiative to secure professional help to consider a means of addressing additional housing, the availability of which is a known factor in relocation decisions by major employers. In addition they are considering an overlay zone allowing multi-family use in portions of the commercial zone, as suggested by a mall area property owner as a means of responding to the loss of "brick and mortar" retail.

The Committee meets monthly and encourages participation by all interested in preserving Newington's tax advantage and its position as the "Business Center of the Seacoast."

Jeff Hiatt, Chair

Mike Donahue, Vice Chair



THE TOWN OF NEWINGTON
New Hampshire
Established 1713

Office of Emergency Management

Chief Michael D. Bilodeau, Co-Director
Newington Police Department
71 Fox Pt. Rd., Newington, NH 03801

Chief E.J. Hoyt, Co-Director
Newington Fire Department
81 Fox Pt. Rd., Newington, NH 03801

**2019 OFFICE OF EMERGENCY MANAGEMENT
ANNUAL REPORT**

The goal of the Newington Office of Emergency Management is to prepare for, respond to, and aid in the recovery of both natural and man-made disasters.

In 2019 Newington Fire Chief, Edward J. Hoyt, was appointed as Co-Director of Emergency Management by the Board of Selectmen. Chief Bilodeau and Chief Hoyt attended several informational meetings with Unifil and Eversource throughout 2019. Chief Hoyt attended community risk reduction and state level intelligence interoperability classes. Chief Bilodeau has attended Emergency Management round table discussions with area Seacoast towns and the Pease Development Authority (PDA).

There were several meetings held with the Newington Emergency Management Committee and the Rockingham Planning Commission, represented by Theresa Walker. The OEM Committee was represented by Town Planner Gerald Coogan, Building Officer Kevin Kelley, Road Agent Leonard Thomas, Co-Directors Chief Bilodeau and Chief Hoyt, along with Administrative Assistant Diana St. Laurent. The purpose of these meetings was to update the Town's Hazard Mitigation Plan. The Plan was originally adopted by the Town back in 2012. As mandated by Homeland Security, all hazard mitigation plans are required to be updated every five years. The 2012 Plan was reviewed and several updates recommended.

The final draft of the Plan was presented to the Selectmen and a public meeting was held on September 30, 2019 to formally approve and adopt the 2019 Town of Newington Hazard Mitigation Plan Update.

Be sure to visit the OEM website at www.newingtonnhpd.com and select the page for "Emergency Management" to get helpful hints on preparations for winter weather, lightning storms, flooding, hurricanes, and much more.

Respectfully submitted for Co-Directors
Police Chief Michael Bilodeau
Fire Chief E.J. Hoyt
by Diana St. Laurent
Administrative Assistant

Newington Fire and Rescue

80 Fox Point Rd.
Newington, NH. 03801

E. J. HOYT
CHIEF
ehoyt@newingtonfire.org

PATRICK MOYNIHAN
ASSISTANT CHIEF
pmoynihan@newingtonfire.org

2019 was a busy year for Newington Fire and Rescue. We responded to 1211 calls for Emergency Services and Public Assists. Along with responding to those incidents, Fire Inspector Jon March performed 295 inspections and re-inspections of businesses this year. We continue to work with our neighboring communities and agencies on Mutual Aid Agreements and adapting protocols for improved responses to emergencies. Newington provided mutual aid to surrounding departments 108 times in 2019; 35 of the mutual aid incidents were ambulance calls (which generate revenue for the town) and 37 were for structure fires. Newington received Mutual Aid 67 times in 2019. Newington Fire has been a longtime member of the Seacoast Chief Officers Mutual Aid District. Participating in this mutual aid system allows Newington the benefit of being able to request assistance at any time for any reason, just as we would respond when called upon by other Towns and Cities.

In 2019, Department deposits totaled \$ 142,472.80 of which \$77,397.19 was Ambulance revenue; and \$65,075.61 was from Inspections, Fire Alarm, miscellaneous fees revenue and income from fire details. Inspection and Fire Alarm fees are only generated from homes and businesses that are protected by Newington Fire and Rescue. Buildings and businesses that are contracted with Portsmouth Fire Department by the PDA are not able to be charged any Life Safety fees.

Department members accumulated over 1,700 hours of training in 2019. Some of these trainings include Ice Rescue Technician, Confined Space Rescue, Advanced EMT, Aerial Operations, Pump Operations, CDL-B, Fire Inspector I&II, Fire Instructor I, II&II and Fire Officer I&II. All of the trainings conducted benefit the Department with job specific roles and responsibilities while also enhancing the protection capabilities for the Town and Businesses located within.

We very much appreciate and are thankful for the support our Department received from the residents and businesses of the Town of Newington upon the passing of Fire Chief Darin Sabine. Fourteen surrounding fire departments covered our station so that our members had time to mourn together, properly lay Chief Sabine to rest and help support the Sabine family.

Lastly, I want to express a sincere thank you to the members of our Department for their continued efforts to make Newington Fire and Rescue the best that it is and continues to be. The sacrifices our employees made volunteering their time for various events, the pride and dedication, the teamwork, the training and the initiative are what makes our Department what it is, now and into the future.

Respectfully Submitted,
E. J. Hoyt
Fire Chief

OFFICE
(603) 436-9441

FAX
(603) 430-2007

NEWINGTON FIRE & RESCUE

INCIDENT TYPE REPORT

2019 RESPONSE DATA

Total Runs

RUN TYPE	NUMBER OF RUNS
CALLS FOR SERVICE –FIRE, EMS, PUBLIC ASSISTS	1211
INSPECTION and REINSPECTIONS	295
TOTAL	1506

CALLS FOR SERVICE

TYPE	NUMBER
MEDICAL AID	209
BOX ALARM/ALARM ACTIVATION	175
LONG ARM REMOVAL	358
PUBLIC ASSISTS	173
CARBON MONOXIDE INVESTIGATION	6
SMOKE INVESTIGATION	11
ODOR INVESTIGATION	22
MOTOR VEHICLE ACCIDENT (MVA)	47
LIFT ASSIST/WELL BEING CHECK	4
HAZARDOUS MATERIALS	17
WIRES/ TREE DOWN	14
CONFIRMED FIRE	11
WATER/FLOODING/STORM DAMAGE	2
OTHER	22
MUTUAL AID - FIRE/STATION COVERAGE	54
MUTUAL AID - MEDICAL AID/MVA	49
GOOD INTENT/ CANCELLED EN ROUTE	37
TOTAL	1211

Emergency Responses by Apparatus

AMBULANCE	329
COMMAND	89
ENGINE 2	322
ENGINE 5	186
FORESTRY	7
LADDER 1	48
MARINE 1	16
UTILITY	27

Emergency Responses by District

Incidents and %

INDUSTRIAL/COMMERCIAL	824 incidents for 68%
RESIDENTIAL	276 incidents for 23%
OUT OF DISTRICT	103 incidents for 9%

HIGHWAY REPORT

Happy 2020 from the Highway Department.

The Highway Department purchased a 2020 HV507 SFA plow truck and added a sander for the OshKosh truck to help keep the town roads open during the winter season.

Planned projects for 2020:

- replacing the culverts at McIntyre Road and Fox Point Road
- continuing the crack sealing project as outline in the Rockingham Planning Commission report.

In 2019 the town accepted two new roads; Lydia Land and Fabyan Point. Also, the town is now responsible for the care and upkeep of Woodbury Avenue.

Please remember that there is always sand and salt at our salt shed at the end of Nimble Hill road for residents' use.

Leonard Thomas, Road Agent



2020 International Truck

Historic District Commission

Established in 1974, the Historic District Commission oversees proposals that impact the two historic districts in Town and serves as the coordinating body for Newington's Certified Local Government (CLG) program that was established in 1986.

Bloody Point Historic District – The HDC sponsored a site walk with the Selectmen and Building Inspector and created a map showing the overlapping boundaries of Newington's Bloody Point Historic District, the National Register filing for the Old Railroad Depot, and tax map 7 lot 25. In 2019, the NH Division of Historic Resources determined that Bloody Point Historic District has local importance but is not eligible for the National Register.

Cannon Painting – The HDC accepted the \$6,030 bid from Environmental Restorations to repaint the cannons in spring 2020. These 1905 cannons from the World War I era were contributing objects (11B + 11F) to the Old Town Center Historic District in its National Register filing.

Cell Tower on Sprague silos – An earlier request to construct a freestanding cell tower on Beane's Hill was substituted with a plan to replace/add cell antennas on the storage silos on Shattuck Way. The HDC determined the impact was minimal and approved the request.

Certified Local Government (CLG) – Newington is one of only 25 of the 234 cities and towns in the State that have been certified under the CLG Program. This year the NH Division of Historic Resources met with the HDC for Newington's four-year review to maintain our CLG certification.

General Sullivan Bridge (GSB) – The NH Department of Transportation wants to demolish this last historic bridge over the Piscataqua River. The HDC is a Consulting Party and attended several meetings in Concord for rehabilitating the bridge and/or mitigation alternatives.

Langdon Library parking lot – The HDC is working on an Old Town Center plan and wants to address parking issues across the whole district. HDC members could not agree that extra parking space was justified for only the library and the proposal was tabled.

Louis deRochemont house – Given the conditions and the fact that the farmhouse had been drastically altered over the years, the HDC agreed that the building inspector could issue a demolition permit. The HDC photo documented the interior of the farmhouse with help from Laura Coleman (Historic Society) and Jo Haskell (*Newington Neighbor*). Selectman Ted Connors, the town crew, fire department, and transfer station manager all helped to transport the artifacts saved from the house. Items salvaged included the front door surround with elliptical light, two inside doors, 5 porch columns, 3 sconces, 2 bracket cornices, the bannister/spindles and newel post, and three dump truck loads of field stones for rebuilding walls in the historic district.

Newington Railroad Depot and Toll House – The HDC is working with the Selectmen and Karen Anderson (Newington Special Projects) to see if this historic building and surrounding land can be transferred to the Town as mitigation if the GSB is destroyed. This building is in Newington's second historic district that is currently owned by the State.



Newington Congregational Church – The HDC approved a small overflow parking lot and prayer circle in the woods, which will help the Church meet its tax-exempt criteria for the 4.5-acre parcel it owns by the Old Parsonage.

Old Cider Mill by Fox Point – New owner Tom Cowgill has donated excess stones to the HDC's stonewall restoration efforts and is working to research and share the history of the old mill.

Old Stone School (OSS) – A majority of Townspeople voted to rehabilitate the OSS at the 2005 town meeting, but the warrant article garnered less than the 2/3rds vote needed to pass. As a Consulting Party to the GSB project, the HDC has been working to see whether any mitigation money can be used to rehabilitate at least a part of this building if the GSB is destroyed. A 2003 Historic Structures report already exists for the OSS.

Old Town Center Plan – In 2018, the HDC began creating a Plan for the Old Town Center for the creation of a peoples' center, beautification of the historic district, and management of the town forest. The "all interested parties meeting" solicited ideas from the groups that use the old town center; 16 people sitting on various town boards offered 141 ideas in 13 different categories.

Ongoing projects – The HDC is working with other groups in town to investigate (1) better use of the Old Parsonage museum and Schoolhouse Museum room in the Old Town Hall, (2) water runoff and ponding problems in Old Town Center, and (3) selective tree cutting and stump removal in the Old Town Center.

Outreach Activities – The HDC purchased several copies of The Secretary of the Interior's *Standards for Rehabilitation & Illustrated Guidelines for Rehabilitating Historic Buildings* to distribute to the library, developers, board members, and/or people asking about restoring old buildings. The HDC responded in writing to the Selectmen's request for input from town boards about the enforcement of zoning complaints for residential lots.

Richard Pinkham Brickyards – HDC comments on the significance of the old Pinkham brickyards (circa 1898) within Hilton Park prompted an investigation that identified underground features that still exist for this historic brickyard.

Town Historian Report

It is always interesting to sit and reflect on the town's recent history and think about what it might mean for future generations. There is no right or wrong to these reflections – just some thoughts about how we view Newington in 2019.

It was very sad to see the Newington Congregational Church vote to sell the New Parsonage in our Old Town Center Historic District. The future of this Newington landmark is uncertain, and the Selectmen declined an offer for the town to purchase it. It makes you wonder what it is about Newington that people like these days. All too often, the old is being replaced by the new. The rural, scenic, agricultural, and historic views that everyone says they like in Newington are only here for us to enjoy today because generations of townspeople before us worked very hard to hold onto them. That is the heritage we enjoy – what are we leaving for future townsfolk to enjoy?

Which brings my musings to the *Cultural Resources Survey, Inventory, and Plan* that was done in 1981 for Newington. It was important to dig this report out of the bowels of the Historic Society closet in order to update the historical resources section of the Town's Master Plan – but what a treasure it was when found. The 1979 inventory map shows Newington forty years ago before any of the new housing developments came to town. At that time, a certain amount of organic development had already occurred that had added new homes to Coleman Drive, Airport Road, and the Lamson-owned property along Little Bay Road but no oversized housing developments ("McMansions") had appeared.

I remember well the mindsets of townspeople back in the early 1980s when faced with the prospect of a modern housing development going into Captains Landing or Gundalow Landing. They were afraid – about the impact on our school, police and fire services, but mostly about the impact of new, wealthy people upsetting the balance in town that up until then had pretty much been middle class, working people with few exceptions. Forty years ago, many folks were land rich and money poor. So, they ratcheted up the zoning ordinance to make housing developments as costly as possible in order to discourage them. Well, granite curb and sidewalk requirements did little to stymie developments and those at Gundalow Landing, Brickyard Way, Captains Landing, Welch Cove, Dumpling Cove, Hannah Lane, Mott Cove, Beane Lane, Hodgdon Farm, Swan Island, Fabyan Point, and Lydia Lane soon followed – 12 developments in 35 years, about 1 every 3 years.

What was the result? No impact on the schools and probably some impact on turning part-time fire and police coverage into full-time coverage but the buildup of the malls and industry also had a lot to do with that. The major change was in more houses and wealthier neighbors. It was primarily a cultural change. Newington became a bedroom community with new transient who typically come to town and then leave after about 8 years. How often do I hear people say that they went to the Septemberbest and did not recognize anyone? – a sad reflection on our times.

So, what does all this mean for the future of this town? Is a transient, richer, older community (i.e., our status quo) what Newington should work to maintain? I'm not so sure. It might make the people who live here now feel content but twenty years from now will the town be better off? I think we need to rethink this future and strive to turn "the village" in Newington Village into something more fun and sustainable and vibrant....

All the best,
Lulu Pickering, Town Historian

LIBRARY REPORT 2019

2019 at the Langdon Public Library

This year the library had 8,136 individual visits, a few more than last year's total. 1,215 people attended programs, a small drop from last year, in part due to postponing our Winter Warm-Up party to January. We had a 14% increase in use of meeting rooms, up to 1,377 people, and an 11% increase in "circulation," also known as "checkouts." The library's total annual checkouts including physical items, interlibrary loan and NH Downloadables from OverDrive was 14,386: 10,473 items, 932 interlibrary loan and 2,981 downloadable eBooks and audiobooks. For the last two years we have had the highest per capita checkouts in NH towns of our size, and with this increase we are likely to achieve that again. The library had 339 borrowers in 2019.

Congratulations to James Coughenar, Claire Stone, and Cash Marconi for reading 1,000 Books Before Kindergarten in 2019, and to all parents and grandparents participating in the popular 1,000 Books program: logs are available at the library to track reading. We also continued monthly Morning & Evening Book Groups and bimonthly Tech Talks with Randall Bush. Miss Amanda created weekly Family Hours and coordinated with the Fire Department and Police Departments for story hours with opportunities for kids to "Touch a Truck" and tour a police cruiser. Miss Amanda also began regular Game Nights and Craft Nights. We continued our collaboration with Cornerstone VNA for monthly Caregiver's Café support meetings. We held our third annual "Meet the Candidates" night in March, with 46 participants. In keeping with the national "A Universe of Stories" summer reading program, we hosted two theatrical performances from Pontine Theatre and Hampstead Stage Company, storytelling events with Lou Ferland and Michael Lang, and a moving musical tribute with Curt Bessette and Jenn Kurtz, "A Few Moments with our Fathers: Stories and Songs of World War II." Our walls were adorned with monthly displays from Newington artists David Turbide and Heather V. Berry, as well as local artists Meriwether Kimball, Bleeding Feathers Photography, various artists from Seacoast Open Studio, Beth DuBois and a traveling exhibit of artwork from the Ukraine courtesy of Fermata Arts Foundation. We performed an extensive adult fiction "weed," removing titles that had not been in use for many years: visit the policies page on our website for information about criteria we use when removing library materials from the collection. We used the library telescope to try to watch the Aquariids meteor shower; clouds prevented us but we got a look at Jupiter and Saturn. We held an interior design workshop with Cynthia Clark Interiors. Our most enjoyed program was probably "Life Downstairs: British Servant Culture in Fact, Fiction and Film" with Dr. Ann McClellan, which we presented with an afternoon tea: Earl Grey or blueberry, with scones, served by Lara and Miss Amanda. Beautiful Victorian era table settings including lace tablecloths, teacups, small plates, cloth napkins and real flowers provided an elegant and unforgettable experience, generously loaned and arranged by Newington resident Kathy Latchaw.

We added 1,259 items to the collection, and withdrew 1,236. At year-end we have a total of 21,759 items catalogued in our automated system, including 3,620 DVDs.

On behalf of the Langdon Library Staff: Theresa Tomlinson, Administrative and Interlibrary Loan Coordinator; Amanda Plante, Programming Assistant; and Debra Kohlhasse, Library Assistant, this report is respectfully submitted.

Lara Berry, Library Director

TOWN OF NEWINGTON

MOSQUITO CONTROL

As Massachusetts was dealing with the worst outbreak of Eastern Equine Encephalitis (EEE) in over 50 years, NH was seeing a different disease carried by mosquitoes. Two human cases of Jamestown Canyon Virus (JCV) were detected in New Hampshire in 2019. One was an adult from Kingston, NH. He tested positive for both Jamestown Canyon Virus spread by mosquitoes and Powassan Virus which is spread by ticks. Another adult tested positive for JCV from Laconia, NH. The State confirmed two horse cases of EEE and 16 mosquito batches in NH last year.

In 2019, the US saw the largest and most widespread outbreak of EEE in the last half century. Medical Entomologists recognize that EEE usually persists after a major outbreak. We expect to see more EEE during the 2020 season.

Adult mosquitoes were monitored at four locations throughout town. Nearly 7,000 mosquitoes were collected in traps, identified to species and select species were sent to the State Lab in Concord where they were tested for disease. No disease activity was detected in Newington in 2019. Crews checked larval habitats 304 times during the season. There were 61 treatments to eliminate mosquito larvae. In addition, 166 catch basins treatments were made to combat disease carrying mosquitoes. Spraying to control adult mosquitoes was conducted 14 times along roadways and long driveways. Spraying was done to control mosquitoes and ticks at town owned properties.

The recommended 2020 Mosquito Control plan for Newington includes trapping mosquitoes for disease testing, sampling wetlands for larval mosquito activity, larviciding where mosquito larvae are found, efficacy monitoring, spraying along roadways, tick control at town owned properties and emergency spraying when a public health threat exists. Field work begins in April when mosquito larvae are found in stagnant water such as swamps, salt marshes, woodland pools and other wet areas. Trapping and testing adult mosquitoes begins in July. The mosquito control program ends in October when temperatures drop and daylight hours decline.

Homeowners play an important role in reducing the number of mosquitoes by checking their property for standing water each week during the season. The Centers for Disease Control and Prevention (CDC) recommends residents empty, turn over, cover or throw out items that hold water such as tires, buckets, planters, toys, pools, birdbaths, flowerpots, or trash containers. Personal protection remains the number one way to avoid mosquito borne illness. Helpful information is on the CDC website at: www.cdc.gov/westnile/prevention/index.

Residents who do not want their property sprayed may use our No-Spray Registry online at www.dragonmosquito.com/no-spray-registry or write to Dragon Mosquito Control, PO Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, color of your house and your acreage. Anyone who has submitted a request in prior years may contact the office to reaffirm your request. To keep our records current, we need to hear from you each year. Inquiries may be emailed to help@dragonmosquito.com or call the office with questions at 734-4144.

Respectfully submitted,
Sarah MacGregor
Dragon Mosquito Control, Inc.

Newington Planning Board 2019 Report

New Hampshire State law empowers the municipal Planning Board with the following duties:

- **SUBDIVISION AND SITE PLANNING:** Review and approve or deny applications for subdivision and site plan review.
- **CHANGES TO TOWN REGULATIONS AND ORDINANCES:** Recommend amendments to the Town's Zoning Ordinance and other land use regulations.
- **MASTER PLANNING:** Prepare and update the Town's Master Plan and promote interest in and understanding of the Master Plan.

Applications

In 2019, the Planning Board reviewed and approved applications for one subdivision, three site plans, one lot line adjustments and one conditional use permit. For a major development proposal, the Planning Board recommends that the applicant meet with the Board first for a preliminary informal consultation; this represents an opportunity for the Board and applicant / landowner to discuss the proposal and for the Board to provide guidance. The Planning Board monitors approved developments during the construction phase.

Highlights of Development Projects in 2019

Storage Barn of Newington II, LLC, River and Shattuck: The Board granted conditional approval to the 2nd self-storage application on March 11, 2019. Construction is underway.

Riverside Marine, 34 Patterson: Altus Engineering monitored site construction, which was completed in the summer.

Fabyan Point Road Subdivision: The developer successfully completed all required site work. Altus Engineering and the Planning Board recommended acceptance of Fabyan Point Road as a Town road and the Board of Selectmen accepted the road in December.

Dennett Farm Subdivision (aka Lydia Lane): Throughout 2019, the Board worked with the property owners to ensure the developer successfully completed all required infrastructure improvements. After meetings with the property owners and developer, the developer successfully completed all required site work. Altus Engineering and the Planning Board recommended acceptance of Lydia Point Road as a Town road. The Board of Selectmen accepted the road in December.

2061 Woodbury Avenue: In 2018, the Planning Board granted conditional approval to the application for a hotel. However, in December 2018, Northeast Credit Union purchased the site and plans to construct a four-story office building to serve as its corporate headquarters. The Board met with Northeast Credit representatives for a preliminary consultation in December.

90 Arboretum Drive: Construction of this 73,000 SF office building on PDA land began in late 2018.

Sprague Energy, 372 Shattuck Way: The Board approved a polymer injection facility for this site, but Sprague and its partner decided to abandon the project.

Aldi's at The Crossing: The Board granted conditional approval on August 26, 2019 and construction started in late 2019.

141 Shattuck Way, proposed hotel: As the approval (2007) for this project long expired, the owners resubmitted an application, which the Board denied in June without prejudice. The applicant applied for and

received four variances from the Zoning Board of Adjustment and then resubmitted the site plan application in November. The project is currently under Planning Board review.

McGovern Auto Group Subaru facility: The applicant plans to redevelop the former Toys R Us site into a new Subaru Automobile facility. The Board accepted the application as complete in November and the project is currently under review with conditional approval expected in early 2020.

117 Gosling Road LLC: The Board approved a site plan with an upgraded parking lot, drainage and site improvements.

271 Nimble Hill Road: The landowner proposes a 13 lot subdivision. The Board and landowner had two preliminary consultation meetings in the second half of 2019 and one meeting in January of 2020. Major issues include the road length and wetlands. The Board accepted the project plans as substantially complete in November and the project is currently under review.

Proposed telecommunications cell tower: The Board and Town Planner worked with Verizon and Sprague Energy to have a new cell tower co-located on the existing Dragon cement tower on the Sprague site. Co-location did not require approval by the Planning Board.

Piscataquis Drive and Woodbury Ave: In December, the Board met with three property owners – Wilcox, Northeast Credit Union and Mindrift, LLC (15 Piscataqua Road) – to discuss consistency regarding site and building design, landscaping, parking and traffic flow. With these three new developments, there is the possibility for new 600 new jobs at this intersection and an opportunity to create a very attractive gateway into Newington's industrial area.

The Board reviewed new tenants at the Mooney Building, at 32 Nimble Hill Road and approved a revised landscape plan for Essential Power Newington, LLC.

Proposed 2020 amendments to the Newington Zoning Ordinance

In the fall 2019, the Board worked on the following five amendments: 1) residential solar ordinance; 2) clarification to Building Code item # 2; 3) clarification to Building Code item # 8; 4) clarification to Article IX Signs; and 5) Work Force Housing. Town residents will vote on the proposed amendments at the annual Town Meeting on Tuesday March 10, 2020.

Planning Projects

Master Plan Update: In September, the Board adopted the following master plan chapters: vision, existing and future land use, housing and transportation. The Planning Board previously adopted the chapter on climate change and adaptation and in late 2019 worked on the following chapters: natural resources, utilities and historic resources.

Mixed Use Study: The Board contracted with two planning consultants to study the possibility of mixed use development with a residential component in the Mall area. The study findings will be available in early 2020 and, after review and public comment, the Board will decide how it will proceed with a possible zoning amendment.

Wetlands mapping: Soil and wetlands scientist Mark West assisted the Conservation Commission and Planning Board with an update of the Town's wetlands map using information from LiDAR, a GIS satellite imaging program. The 2019 wetlands map is a planning tool that landowners and design professionals can use for a preliminary assessment of wetlands conditions. If an applicant proposes a development proposal for Planning Board approval, they will need to contract with a wetlands scientist to determine the exact location

and type of wetlands that will be impacted.

Capital Improvements Program (CIP): The Board contracted with the Rockingham Planning Commission to update the Town's CIP.

Affordable Housing: In late October, the Board conducted a comprehensive discussion of affordable housing in Newington.

Seacoast Reliability Project: The Eversource project to construct high voltage power lines through the residential zone of Newington will be completed in first half of 2020.

The Town coordinates and works with the Rockingham Planning Commission on a regular basis. Learn more about the Planning Board and planning documents by visiting the Town's website at <http://www.newington.nh.us/planning-board> or attend a meeting or schedule a meeting with the Town Planner. Normally, meetings are held on the 2nd and 4th Monday of the month.

After almost four years, Gerald Coogan, AICP will leave his post as the Town Planner to be succeeded by John Krebs.

Respectfully submitted,
Denis Hebert, Chair,
Erika Mantz, Vice Chair,
Christopher Cross
Ben Johnson
Russell Cooke
Peter Welch,
Michael Marconi, Representative, Board of Selectmen
James Weiner, alternate
Rick Stern, Alternate
Newington Planning Board



Laura Coleman and Doreen Cardonna celebrate Halloween

2019 Police Department Report

The Newington Police Department would like to thank the community for your unwavering support through 2019 and we are looking forward to your continued support through 2020.

At the beginning of 2019, we conducted a community survey, focusing on the issues affecting residents and how we can better serve you. We had a tremendous response with 42% of the surveys returned. This shows us the community is involved and interested in policing in town. We learned we have an 88% favorability rate with residents, which we can improve on. Better communication and setting up safety class/programs, is what you want and is what we have been implementing.

In 2018 I conducted a three-year strategic plan outlining the goals and expectations of the police department. We have met our first-year objectives and at some points exceeded our expectations in professional training and modernizing our technology. One of our goals was for the department to not be a “steppingstone” for officers but to retain officers. Replacing officers becomes costly to the town with equipment, hiring and training. Departments rely on professional, well trained officers with institutional knowledge to provide the best police services to the residents. Policing in Newington, we have the opportunity of knowing our populous and developing relationships. By retaining officers and having the support of the residents, the officers are invested in the town and are a piece of the fabric of the community.

After 40 years, Executive Administrative Assistant, Diana “D” St. Laurent will be retiring in April. Diana was hired by Police Chief Stimson in 1979, when the police department shared space with the fire station over 30 years ago. Diana has seen many fine officers come and go throughout the years and considers most family. During her tenure, Diana has worked for four chiefs including myself. She has agreed to stay with us on a part-time basis until her replacement is trained in the position. Congratulations Diana, you will be missed.

Sergeant Brandon Smart was recognized with the Life Saving Award, along with members of the Newington Fire Department, for rescuing a family from their sinking boat on the Piscataqua River. Great job everyone.

Officer Adin Sobel left the department after three years of service, for a position with the Dover Police Department. In January, Nicholas Burns was hired after an intensive hiring process, to fill Officer Sobel’s position. Nicholas graduated from Plymouth State College with two bachelor’s degrees, double majoring in Criminal Justice and Sociology. Nicholas worked with the NH Department of Corrections and as a police officer with at the Portsmouth Naval Shipyard.

Thank you to the Newington Police Commissioners; Brenda Blonigen, F. Jackson Hoyt and Bill Wright for your continued support. Thank you to the members of the Newington Police Department for your untiring dedication to the community and your profession!!

Respectfully Submitted
Michael Bilodeau; Chief of Police

Newington Sewer Commission Report 2019

Newington's Wastewater System services the industrial and commercial sections of Newington to the East and just West of the Spaulding Turnpike, as well as a few residential properties located along the existing sewer lines.

At the 2010 Town Meeting Newington voters clarified the Newington Sewer District as detailed:

To see if the Town will vote to clarify that the Newington Sewer District is bounded on the south by Gosling Road, on the west by the Spaulding Turnpike, and on the east and north by the Piscataqua River except that: (1) All land located in the Patterson Land Residential Zone as depicted on the Newington Zoning Map is excluded from the District; and (2) land situated east of Shattuck Way and west of the Spaulding Turnpike is included in the Sewer District; and (3) Land designated by Assessor's Map 12, Lot 13 (Drive-In Theater); and Map 19, Lot 22 (Water Tank) is included in the Sewer District; and (4) Those portions of the following lots east of the Flagstone's drainage ditch are included in the District: Assessor's Map 7, Lots 19 & 20; and Map 12 Lots 15, 16 & 17.

Funding for the Wastewater Treatment Plant is provided by the users of the wastewater system.

The Sewer Commission has continued to work on upgrading the Sewer Forcemain Line between the pump stations and the wastewater treatment plant. Phase I was completed in 2018 during the reconstruction of Woodbury Ave. Phase II plans have been completed and the project is in the permitting process.

Curious as to what goes on at the Wastewater Treatment Plant? You can get a peek at the plant here: <http://bit.ly/NewingtonWWTP>

The Sewer Commission meets on the Third Wednesday of each month at 9 am at the Wastewater Treatment Plant.

Newington Sewer Commission
T. Skip Cole, Chairman
Rick Stern
Tom Hazelton

NEWINGTON TRANSFER STATION ANNUAL REPORT 2019

Hello Newington,

Although this will be abbreviated a bit, I'll try and get out a few tidbits. So far as we can see it and if you don't already know, there will be no compactor for recycling . We will continue our operation as is and because our town has such a clean mix our cost savings over landfill will continue. Remember that Ecomaine has markets for 100% of what is collected. Brush will be topping off soon as spring approaches so chipping will commence forthwith. Recently I have been considering a new plan implementation involving our ewaste. I will be unveiling this in the near months as we are dedicated to keeping costs down while serving the best interests of our town.

Other than that, I'm going to try and repaint the lines this year and continue answering questions, remember its better to ask than do the wrong thing. Of course, I could set up a class for hard learners with our warm and cheerful assistant, Victor.... !

Thank you and thanks to Frank and Victor and let's have a great 2020,

Craig



Old Transfer Station photo

DEPARTMENT HOURS AND SCHEDULES

Town Office Hours

Newington Town Offices - Monday through Friday 9:00 am to 4:30 pm

Building Department - Monday through Thursday 8:00 am to 4:30 pm

Town Clerk/Tax Collector's Office - Tues 2:00 pm to 6:00 pm, Wed & Thurs 9:00 am to 1:00 pm

Town Clerk - After Hours Appointments Available

Langdon Library Hours

Monday & Tuesday - 12 pm to 8 pm

Wednesday, 12 pm to 7 pm

Thursday - 9 am to 5 pm

Friday - 9 am to 5 pm

Saturday - 10 am to 2 pm

Transfer Station

Wednesday 5 pm to 7 pm

Saturday 9 am to 3 pm

Town of Newington 2020 Holiday Schedule

New Year's Day	Wednesday, January 1	Labor Day	Monday, Sept. 7
Martin Luther King Day	Monday, January 20	Columbus Day	Monday, October 12
President's Day	Monday, February 17	Veteran's Day	Wednesday, Nov. 11
Memorial Day	Monday, May 25	Thanksgiving Holiday	Thursday and Friday Nov. 26 and 27
Independence Day	Friday, July 3	Christmas Day	Friday, Dec. 25

DEPARTMENT/COMMITTEE MEETING SCHEDULE

Board of Selectmen - Town Hall

1st & 3rd Monday of the month 6pm

Board of Adjustment - Town Hall

As needed at 6:30 pm

Joint Highway Safety Committee

As needed at Police Station

Library Trustees - Langdon Library

3rd Thursday of the month - 1:30pm

Police Commission - Police Station

1st Tuesday of the month 4 pm

Trustees of the Trust Fund - Town Hall as needed

Budget Committee - Town Hall

Dec.-Feb. Wednesdays 6:30pm

Historic District Commission - Town Hall

3rd Wednesday of the month 10:00am

Planning Board - Town Hall

2nd & 4th Monday of the month 6:00 pm

Safety Committee - Town Hall

Four times per year - dates vary

Recreation Committee - Town Hall

As needed

Cemetery Trustees - Town Hall

As needed

Fire Engineers - Fire Station

1st Wednesday of the month -6:00 pm

Sewer Commission - Sewer Plant

3rd Wednesday of the month- 9 am

Conservation Commission - Town Hall

2nd Thursday of the month -6:30 pm

Economic Development Committee-Town Hall

Last Thursday of the month at 6pm

TOWN BUILDING USE INFORMATION

The Town Hall and the Old Town Hall are available for rental to residents, resident commercial and industrial businesses only. Please call the Town Hall or visit our website: www.newington.nh.us for a complete listing of all rental requirements.

The Old Town Hall will not be available for rental during the weeks the summer camp is running (June 22nd-August 14th). During this time the Town Hall rates will be reduced to \$100 rental fee and \$100 security deposit. The Grove is still available during these weeks.

All applications should be submitted to the Town Hall at least two weeks in advance of the event.

The Town requires a certificate of insurance naming the Town as additionally insured for all non-town sponsored events.

Key pickup is Monday through Friday, 9 am to 4:30 pm

Rental Fee, Security Deposit of \$100 (refundable) and an Insurance Certificate are required when filing the application. A summary of rental fees is listed below:

Town Hall (has air conditioning)

Residential: Hall & Kitchen \$250 (8 hours)

(Limited to one event of over 100 attendees per year)

Commercial/Industrial: \$350 (limited to ten rentals per year)

Old Town Hall (does not have air conditioning)

Residential: 2nd Floor Function Room, Kitchen & Bathrooms - \$100

Kitchen & Restrooms \$100 (in conjunction with use of Grove Picnic area)

Commercial/Industrial: 2nd Floor, Kitchen and Restrooms \$300

Fox Point

Residential: No charge

Commercial: Not available to commercial/industrial

Old Town Hall Grove Picnic Area

Residential: No charge

Commercial: Not available to commercial/industrial

TRIAL BALANCE

	BAL 1/1/19 AUDITED	DEBIT	CREDIT	BAL 12/31/19 UNAUDITED
ASSETS				
CASH	2,568,327.82	12,946,181.28	-12,103,346.85	3,411,162.25
PROPERTY TAX RECEIVABLE	293,017.86	9,059,016.03	-9,097,549.01	254,484.88
TAX LIENS RECEIVABLE	47,580.66	23,273.34	-19,450.08	51,403.92
ALLOW FOR UNCOLLECTED TAXES	-40,000.00	0.00	0.00	-40,000.00
OUTSIDE DETAIL RECEIVABLE	22,023.00	186,267.00	-185,998.00	22,292.00
AMBULANCE RECEIVABLE	252,299.48	305,848.20	-492,232.64	65,915.04
ALLOW FOR UNCOLLECTED AMBULANCE	-168,441.00	168,441.00	0.00	0.00
MISCELLANEOUS RECEIVABLE	6,830.50	5,645.61	-9,149.82	3,326.29
DUE FROM SEWER FUND	18,283.77	22,434.94	-40,718.71	0.00
DUE FROM FEDERAL GOVERNMENT	0.00			0.00
DUE FROM STATE OF NEW HAMPSHIRE	0.00			0.00
DUE FROM TRUST FUNDS	2,215.82	272,469.07	-272,358.89	2,326.00
DUE FROM GRANT FUNDS	0.00	0.00	0.00	0.00
DUE FROM CAPITAL PROJECT FUND	0.00			0.00
PRE-PAID EXPENSES	10,076.27	17,955.00	-17,916.52	10,114.75
TOTAL ASSETS	3,012,214.18	23,007,531.47	-22,238,720.52	3,781,025.13
LIABILITIES				
ACCOUNTS PAYABLE	-274,367.73	7,452,991.50	-7,420,193.76	-241,569.99
ACCRUED PAYROLL	-102,427.03	102,427.03	-88,177.69	-88,177.69
ACCRUED EXPENSES	-850.26	850.26		0.00
DUE TO STATE OF NEW HAMPSHIRE	-539.00	1,417.50	-1,000.00	-121.50
DUE TO ROCKINGHAM COUNTY	0.00	916,105.00	-916,105.00	0.00
DUE TO SCHOOL DISTRICT	-884,389.00	2,054,389.00	-1,946,681.00	-776,681.00
DUE TO GRANT	-313.51	0.00	0.00	-313.51
DUE TO CONSERVATION FUND	-12,500.00	12,500.00	0.00	0.00
PROPERTY TAX OVER PAYMENTS	-1,091.34	12,405.78	-15,361.26	-4,046.82
PAYROLL TAXES WITHHELD	17.71	510,974.82	-510,992.53	0.00
OTHER PAYROLL WITHHOLDINGS	2,329.14	271,934.86	-273,773.67	490.33
FOX POINT	-800.00	0.00	0.00	-800.00
TOTAL LIABILITIES	-1,274,931.02	11,335,995.75	-11,172,284.91	-1,111,220.18
FUND BALANCE				
		use of fund balance		
UNRESERVED FUND BALANCE AS OF 1/1/19	-1,726,858.16			-1,737,283.16
RESERVE FOR ENCUMBRANCES	-10,425.00	10,425.00		0.00
CURRENT YEAR ADDITION TO FUND BAL	0.00		-932,521.79	-932,521.79
ENDING FUND BALANCE	-1,737,283.16	10,425.00	-932,521.79	-2,669,804.95

ANNUAL REPORTS OF THE NEWINGTON SCHOOL DISTRICT

Newington, New Hampshire

Fiscal year July 1, 2018 to June 30, 2019

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 16, 2019 District Meeting
Result of the vote of March 12, 2019
Treasurer's Report
School Board's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Newington Public School Principal's Report
Portsmouth Middle School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
Teachers and Staff
Warrants
School Budget MS-27

SCHOOL DISTRICT OFFICIALS

School Board Members	Mark Joyce	2022
	Chris Russo	2021
	Jack O'Reilly	2020
Moderator	Ann Herbert	2021
Clerk	Laura Coleman	2021
Treasurer	Linda Loewy	2021

Superintendent of Schools – Salvatore H. Petralia



Newington School District Meeting Minutes Newington, New Hampshire 2019 Warrant and Budget

To the inhabitants of the Newington School District of Newington Local School in the state of New Hampshire qualified to vote in school district affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 16, 2019

Time: 10:00 AM

Location: Newington Town Hall

Details: 205 Nimble Hill Road, Newington, NH 03801

School District Moderator, Ann H. Hebert, opened the 2019 Newington School District Annual Meeting at 10:00 AM on Saturday, March 16, 2019. She introduced the School Board members on the stage: Mark Joyce, John (Jack) O'Reilly, and Chris Russo, as well as John Lamson, Chairman of the Budget Committee. Present in the audience: SAU 50 Superintendent Salvatore Petralia, Assistant Superintendent Kelli Killen, Business Manager Amy Ransom, and Principal Peter Latchaw. Moderator Hebert then read the Moderator's Rules and asked all servicemen and veterans to stand and be recognized. All present applauded to acknowledge their service and sacrifices for the country and followed with the Pledge of Allegiance.

Article 1 – Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,191,162 (Two Million One Hundred Ninety-One Thousand One Hundred Sixty-Two Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) (NOTE: This warrant article {operating budget} does not include appropriations in ANY other warrant article.)

The Newington School Board recommends this article.

The Newington Budget Committee recommends this article.

Moderator Hebert read Article 1 and asked for a motion. The motion was made by John Klanchesser, seconded by Emily Savinelli. There was no discussion and the moderator asked for a vote with a show of cards. The motion passes.

Article 2 – Appropriate Funds to the Special Education Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Special Education Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2019 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation.

The Newington Budget Committee recommends this appropriation.

Moderator Hebert read Article 2 and asked for a motion. The motion was made by Jennifer Kent Weiner, seconded by John Klanchesser. There was no discussion and after a vote with a show of cards, the motion passes.

Article 3 – Appropriate Funds to the Building and Grounds Expendable Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Building and Grounds Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2019 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation.

The Newington Budget Committee recommends this appropriation.

Moderator Hebert read Article 3 and asked for a motion. The motion was made by Rick Hamelin, seconded by Ken Latchaw. There was no discussion and after a vote with a show of cards, the motion passes.

Article 4 – Appropriate Funds to the Tuition Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Tuition Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2019 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation.

The Newington Budget Committee recommends this appropriation.

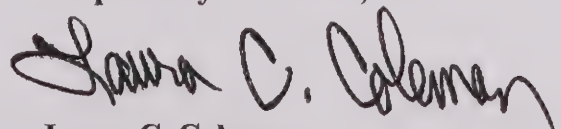
Moderator Hebert read Article 4 and asked for a motion. The motion was made by John Klanchesser, seconded by Katherine Latchaw. There was no discussion and after a vote with a show of cards, the motion passes.

Moderator Hebert read the results from the election on Tuesday, March 12, 2019:

School Board Member – Mark V. Joyce - 261 (Unopposed)

The meeting was adjourned at 10:12 AM.

Respectfully submitted,

A handwritten signature in black ink that reads "Laura C. Coleman". The signature is fluid and cursive, with the first name "Laura" being more prominent than the last name "Coleman".

Laura C. Coleman
School District Clerk
March 16, 2019

**NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION
COMPUTER & STATISTICAL SERVICES
CONCORD**

Newington, NH
District

Please follow the
accompanying in-
structions carefully.

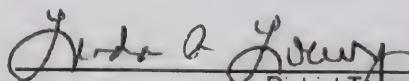
**REPORT OF SCHOOL DISTRICT TREASURER
for the
Fiscal Year July 1, 2018 to June 30, 2019
Return Original to State Department of Education Prior to July 15.**

SUMMARY

Cash on Hand, July 1, 2018 (Treasurer's Bank Balance).....	\$ 181,378.52
Received from Selectmen (Include only amounts actually received)	
Current Appropriation.....	2,094,389.00
Deficit Appropriation.....	-
Balance of Previous Appropriations.....	-
Advance on Next Year's Appropriation.....	-
Revenue from State Sources.....	64,775.32
Revenue from Federal Sources.....	20,752.86
Revenue from Tuitions.....	52,091.70
Received as Income from Trust Funds.....	-
Received from Sale of Notes and Bonds (Principal Only).....	-
Received from Capital Reserve Funds.....	-
Received from all Other Sources food service, ASEP accts, misc revenue.....	35,076.45
TOTAL RECEIPTS.....	2,267,085.33
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts).....	2,448,463.85
LESS SCHOOL BOARD ORDERS PAID.....	2,147,500.26
BALANCE ON HAND JUNE 30, 2019 (Treasurer's Bank Balance).....	\$ 300,963.59

9/27/19

Date


District Treasurer

2019 Report of the Newington School Board

The 2019-20 school year has been and continues to be a successful and busy one for our Newington Public School community. To begin, we would like to especially thank our taxpayers and citizens for their continued strong support of our school system. Working together we are building a strong education program for our current and future students and serving as a valuable resource for our community.

The Newington Public School is making strong progress implementing a rigorous individual learning program. The focus of this program is to develop competency for each student in knowledge and skills necessary for his or her future success. One of our ongoing primary goals is that each of our students will achieve at least one year of growth in knowledge and skill during each school year. In addition to measuring student success through periodic standardized measures, our educators have developed a system that continually measures student progress and reports regularly to families. It is our goal, and that of all our educators, to ensure each student is making steady progress.

We highly commend our Principal and all staff for the work performed each day to deliver an excellent educational program and to develop a friendly, positive and safe school culture. In particular, this past summer our school staff attended The National Global Project Based Learning conference and continued work to build a "Project Based Learning" curriculum for all NPS students, implemented a new more rigorous Math curriculum (Eureka Math Program) and attended safety training to meet the most current standards in school safety measures.

Our secondary school students attending Portsmouth High School continue to be very successful, scoring on the SAT at or above the average for Portsmouth, the state of New Hampshire and the nation. Newington graduated four students last year and all four moved on to college. Our student body continues to welcome students from other communities who pay tuition to attend our school. These students do not require additional operating costs but rather they enrich our classrooms and learning experiences and provide additional revenue to the school district.

We extend our congratulations to the students for their positive energy and hard work. The school could not succeed without the support of their parents who are part of the educational team during each school day and throughout the year, delivering their children to school well rested and ready to learn.

We extend our appreciation for the excellent leadership services and support that is provided to our community by our SAU 50 shared administrative team. As you know, we share administrative services with the neighboring communities of Greenland, Rye and New Castle. These services include school system administration, curriculum coordination/professional development, financial management, special education and many more cost-efficient benefits. This year we added a New Technology Coordinator to the SAU 50 team to coordinate and guide the ever-expanding use of technology in education.

Our school board, and staff work with the other leaders of the SAU 50 community of schools in several ways. The Curriculum Advisory Committee provides an opportunity for SAU 50

teachers to meet with the teachers of Portsmouth Middle and High schools to coordinate and collaborate on curriculum and core competencies. The Technology Advisory Committee is developing a shared SAU 50 technology plan and to identifying opportunities to standardize protocols across the district and to implement cost-saving efficiencies wherever possible. We also have a Policy Committee that works to develop and update policies that are both required by law or are designed to improve school operations.

Principal Peter Latchaw stays current with contemporary research in education. In particular, he leads groups of students in science, creates “maker spaces” and leads technology projects including experiments and computer programming. The entire staff makes community involvement a priority goal for our school by communicating regularly to parents and citizens and hosting special events for all Newington citizens. Community attendance at the holiday luncheon and concert, student presentations and the end of year performance continues to grow. Mr. Latchaw’s annual report will highlight many more achievements.

Our Newington School Supporters continue their outstanding support of the school by providing supplies and equipment, which would otherwise be unavailable, and by hosting special events. Once again, this year, the School Supporters worked tirelessly to make our Newington Road Race a phenomenal success setting a record for securing a significant increase in sponsorship from businesses and organizations. They again held a fundraising event called “*Dinner on The Bay*” featuring a wonderful meal and lively auction. The Newington School Supporters provide our school with much-appreciated funds to support artist-in-residence programs, technology purchases and additional learning materials. A very special **Thank You** to all the citizens who volunteer their time and talents and to those who donated items for the auction. It truly takes a “Village” to educate a child!

As part of our ongoing efforts to maintain and repair our school building and improve building safety, this past year we installed a new “state of the art” fire safety and building security system. In addition, plumbing repairs and upgrades were accomplished and an annual maintenance checklist was developed.

School enrollment has grown over the past several years growing from 34 students in 2011 to a projected 60 students for next year (2020). Over the last five years we have averaged about eight tuition students attending each year.

The school board takes this opportunity to thank our teachers, staff and principal for continuing to create an exceptional learning environment for our Newington students. We again thank our taxpayers and citizens for their support and for the opportunity to serve you in these rewarding roles.

At the close of this report we would like to thank Jack O’Reilly for his outstanding service as a school board member for the past three years. Jack served as the Secretary and then as Vice-Chair as well as representing the Newington School District on several SAU 50 committees. Thank you, Jack!

Newington School Board

Mark Joyce, Jack O’Reilly, Chris Russo

Superintendent's Annual Report 2019

I am honored to present my annual report for 2019 to the staff at Newington Public School and to the citizens of Newington. Our focus at Newington Public School and throughout the entire SAU is to provide high-quality education to the students and families in the community. The mission at Newington Public School is to foster the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect and excellence in learning.

The success of the student population at Newington Public School is the result of a rigorous academic curriculum, supported by an extremely qualified teaching and support staff. The faculty at Newington Public School create and support a school environment that is welcoming and safe. Newington students routinely take an active role in the planning and execution of their own learning. High expectations are maintained and the entire school community takes an active role to promote academic excellence for all students.

Newington Public School is fortunate to have a dedicated and close-knit faculty. Staff members are engaged in numerous professional development opportunities to support their learning. In June 2019, Newington staff members attended a three-day Global Project Based Learning Conference, supporting their professional learning and bringing new innovative ideas back to the classroom. In addition, staff participate in district-wide initiatives which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Newington staff collaborate routinely with other SAU 50 staff by researching best practices, piloting new programs, visiting other schools to observe first-hand these programs in place. This year, faculty members are guided by annual goals and school-wide initiatives centered on the following:

1. Cultivating a culture of equity and excellence by creating and sustaining curriculum and instructional practices leading to high-quality learning
2. Ensuring all students become knowledgeable, responsible, caring and contributing members of society through evidence based social and emotional learning at all grade levels
3. Promoting and supporting effective use of technology for curriculum and instruction and ensuring reliable and efficient technology infrastructure
4. Developing a means to track current maintenance projects and planning for long-range maintenance of Newington Public School
5. Engaging the parent community and community members through face-to-face communication and digital means

The Newington Staff are led by Principal Peter Latchaw, currently in his eighth year at the helm. Peter is a visible presence not only in the school, but throughout the community. Peter is extremely child-centered, well respected by staff and provides sound leadership to an exceptional team of educators. In addition to his administrative responsibilities, Peter is in classrooms leading groups of students with science experiments, solving some challenging mathematics problems, creating maker spaces, and facilitating a hands-on experiment.

The Newington School Board, led by Chairperson Dr. Mark Joyce, members Jack O'Reilly and Chris Russo provide valued expertise in developing and adopting school board policies that define the operational aspects of the school district. I am most appreciative of our elected school board members who are strong advocates in support of public education, devoting countless hours to school board meetings, analysis of budget proposals, school board policy, and district-wide initiatives. I would like to extend a special thank you to Jack O'Reilly for his three years of dedicated service to the Newington School Board and his participation on various SAU 50 district-wide committees.

The Newington Community as a whole supports the staff and students at Newington Public School through various fundraisers and attendance at school-wide events. Various municipal departments including Police, Fire, and Recreation provide valuable assistance and presence not only in the school but also assisting to support families in need. I would like to acknowledge the fine work of Police Chief Michael Bilodeau and his staff; Fire Chief E.J. Hoyt and his staff; Ms. Kristen Poulin, Ms. Heather Geraci-Cole and the Newington School Supporters; Mr. Haberstroh and members of the Recreation Committee for going the extra mile to support Newington students and families.

Safety is essential to student learning and well-being. I am pleased to report some enhancements made to improve building safety. This past year, a new fire safety and security system was installed. Routine maintenance, repairs and upgrades are spearheaded by Tom Linehard, who also doubles as Chef Tom during the day to provide nutritious meals to the student body.

This is my sixth year working with you in this most important process. As your superintendent, I remain committed to supporting the core mission of the Newington School District. Thank you for sharing the common goal of providing the best learning opportunities for our students.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50



Curriculum, Assessment, and Instruction
Newington School District
Kelli R. Killen, Assistant Superintendent

SAU 50 Vision for Learning

SAU 50 Vision for Learning was adopted by the SAU 50 Joint School Board in May 2017. The following are the Established Goals of Learning from the SAU 50 Vision for Learning.

School Culture:

- Students have access to a range of learning experiences, and resources that accommodate student interests, choice, and learning styles.
- Educators employ flexible grouping according to the learning development of their students.

Learning Progression:

- Students are expected to master competencies aligned to college and career ready standards.
- Students are expected to demonstrate Habits of Work and Learning (HOWLs).
- Each competency has clear performance indicators.
- Competencies include application of knowledge.
- Teachers collaborate to decide adequate demonstration of competency

Learning Pace

- Students receive supports and opportunities to meet their learning needs at the time of that need.

Instruction

- Educators work collaboratively with each other, community partners, and students to develop unique learning experiences for every student based on student interests, learning styles, real-time data and curriculum.
- Students know what they are learning and why they are learning it.
- Students will demonstrate their learning of competencies from all subject areas, through methods such as project-based, expeditionary, place-based, etc.
- Blended instruction is utilized when appropriate to maximize learning.

Assessment System

- A comprehensive assessment system is an essential part of learning.
- Formative assessments guide daily instruction and provide information on student progress.
- Summative assessments show mastery of standards and competencies through performance/project assessments.
- Students participate in assessments by setting criteria and self-reflection.
- Students have multiple opportunities to demonstrate mastery.

Grading and Reporting Practices

- Artifacts reflect the degree of mastery of standards and competencies.
- Academics and Habits of Work and Learning (HOWLS) are reported separately.
- Reporting progress is an ongoing practice and may include: student-led and/or parent- teacher conferences, digital portfolios, a learning management system, report cards, etc.

The curriculum work at the SAU level has concentrated on the Learning Progression and Assessment System sections of the Vision. Newington Public School has been concentrating on the areas of School Culture, Learning Pace, Instruction, and Grading and Reporting Practices the past year.

Assessment:

New Hampshire State Assessment:

In the spring of 2019, the state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content. The percentages of students meeting proficiency on the assessments are listed below.

English Language Arts 2019

Grade	Level 3 and Level 4 (proficient)	State
3	60% (3/5)	52%
4	80% (8/10)	55%
5	67% (4/6)	57%
6	80% (4/5)	56%

Mathematics 2019

Grade	Level 3 and Level 4 (proficient)	State
3	80% (4/5)	57%
4	80% (8/10)	52%
5	33% (2/5)	43%
6	20% (1/5)	47%

Science 2019

Grade	Level 3 and Level 4 (proficient)	State
5	50% (3/6)	38%

The New Hampshire Department of Education has developed a platform that provides information about every district in New Hampshire on many different factors including state assessment results. You can look up any district in the state including Newington. That information can be found here: <https://ireport.education.nh.gov/>

Pupil Services:

The following is information about Pupil Services supported by the district for subgroups required by law and the current number of students involved.

Home Education: *These students' education is provided by parents and not in a school setting.*

ESOL: English for Speakers of Other Languages: *These students have limited English proficiency due to English being a second language for them.*

McKinney-Vento Act: *These students meet the criteria for homelessness.*

Title I: *These students are provided instructional support in reading and/or math.*

Section 504: *These students are provided specific regular education accommodations due to a physical or mental impairment.*

Program	Number of Students K to 6
Home Education	4
ESOL	0
Homeless Education	0
Title I	0
Section 504	4



NEWINGTON SCHOOL DISTRICT

**SPECIAL EDUCATION EXPENSES/REVENUES
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a**

<u>SPECIAL EDUCATION EXPENSES</u>		2017-2018	2018-2019
1200	Special Programs	181,226	160,933
1430	Summer School	4,111	23,787
2140	Psychological Services	11,922	12,179
2150	Speech and Audiology	21,555	22,057
2160	Physical and Occupational Therapy	12,669	10,810
2332	Administration Costs	0	0
2722	Special Transportation	7,049	15,785
TOTAL EXPENSES		238,532	245,551
<u>SPECIAL EDUCATION REVENUES</u>			
3110	Special Ed Portion Adequacy Funds	0	0
3240	Special Education Aid	0	13,073
4580	Medicaid	700	555
TOTAL REVENUES		700	13,629
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		237,833	231,922



Newington Public School

133 Nimble Hill Road

Newington, NH 03801

phone: 603-436-1482 www.sau50.org/nps

Peter Latchaw, Principal

platchaw@sau50.org

2019-2020 Annual Principal's Report Peter Latchaw, Principal

I take great pleasure each year writing the annual report and the opportunity it provides to share our school's progress with the Newington community. The school theme this year is: ***Be Here. Be You. Belong. This school belongs to all of us.*** The 2019-2020 theme stems from our mission statement: *The Newington Public School fosters the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect and excellence in learning.* We believe, for our students to maximize their social and academic growth at Newington Public School, we need to create a school where students celebrate their unique personalities and attributes and learn to work cooperatively to solve problems in and out of the classroom. Our school's nurturing atmosphere provides a safe environment for each student to develop socially, emotionally and academically. The children of Newington have an exceptional start to their education here at our elementary school.

The support of the Newington community combined with an exceptionally qualified professional staff are at the core of our school and the success of our students. Newington students not only continue to excel as students at NPS, but are also successful moving on to the middle and high school. This report highlights some of the exciting activities and accomplishments at Newington Public School and how our school budget supports our efforts and district goals.

Much of the aforementioned success can be attributed to our commitment to continue to expand our educational programs at the school in a variety of ways. Each year we create annual goals for our school; these goals are intended to set clear expectations for student achievement, maintaining our infrastructure, and monitoring student/parent involvement.

The 2019-2020 Newington School District goals:

- The Newington Public School is actively cultivating a culture of equity and excellence by creating and sustaining curriculum and instructional practices that lead to high-quality learning for each and every student; all NPS students will reach high standards, at a minimum of 1 grade level of growth over the 2019-2020 school year.
- Ensure all students become knowledgeable, responsible, caring and contributing members of society through evidence-based social and emotional learning at all grade levels.
- Develop a means to track current maintenance projects and plan for the long-range maintenance of Newington Public School.

- Promote and support effective use of technology for curriculum and instruction, and ensure reliable and efficient technology infrastructure.
- Engage both the parent and non-parent communities through both face-to-face communication and digital means.

The foundation of academics, arts, social-emotional development and caring for the overall well-being of our students insures the fact that “everybody gets what they need” at NPS. The staff at Newington Public School strives to create a safe, calm, positive learning environment. Students begin each morning with a short outdoor break providing students a time to stretch their legs in the fresh air. Once in school, all classes begin with a morning meeting. At NPS, the morning meeting is an integral part of setting a calm, focused tone for the students. Additionally, classroom students continue to focus on their Work Habits – Forethought, Perseverance, Reflection, and Production. These HOWLs (Habits of Work and Learning) are qualities we believe are lifelong skills that are key elements to success as adults. NPS students spend their academic time in the morning focusing on mathematics, language arts, and reading. In the afternoon, students focus on science, social studies, and unified arts (physical education, Spanish, health, art, music, and STEAM).

In June of 2019, five members of the NPS staff attended the three-day Global Project Based Learning (PBL) conference. Attending the PBL World Conference was a unique one-of-a-kind multi day learning experience. The conference was a blend of direct instruction, engaging hands-on work, video analysis, resource sharing, and peer collaboration and feedback. In addition to bringing back new and exciting teaching ideas to our classrooms, the conference cemented our commitment to create a student centered / personalized learning environment for all NPS students.

Last year we adopted a school wide report card, adjusting the dates of reporting to coincide with classroom learning, not just calendar dates. This year, we are continuing to revamp our school’s reporting system with the goal of providing students and parents a more effective tool for understanding the academic growth of each child at Newington Public School. In addition, we have begun the process of implementing a learning continuum platform grades k-6. This learning continuum allows our educators a means to accurately communicate student progress to parents based on grade level competencies.

In addition to creating a new reporting system, Newington Public School continues to offer a rich variety of learning opportunities. Below are just a few of the programs and initiatives taking place at our school:

- Implementation of a new math program: *Eureka Math*. After spending a year researching and piloting several other math programs, the NPS faculty chose this program because it develops conceptual understanding in a logical manner aligned to the Common Core. Additionally, it encourages students to use a variety of mental strategies to solve problems, and to focus on the process instead of the answer.
- March Maker Madness: We take a week in March each year to celebrate experiential learning. NPS staff, community members, parents, and local artists create learning workshops for all students k-6. Students choose a learning workshop to participate in for the week. At the end of the week, we invite the community to come to our school to join us as the students share all they have learned during the weeklong process.

- Project Based Learning (PBL) challenges students to work over an extended period of time to solve real world problems or answer a complex question. The PBL process encourages students to apply their learning to a larger task. During the process of working through the PBL process, students demonstrate their knowledge and skills by creating a public product or presentation for an authentic audience. The PBL approach to learning allows our students to develop deep content knowledge as well as critical thinking, and communication skills in the context of completing a meaningful project on a subject that interests them personally.

In closing, I would like to thank each of our staff members for their dedication and thank our Newington community for entrusting us with your exceptional children. As you can see from my report, our school continues to be a place where excitement for learning and teamwork are evident on a daily basis.

Newington Public School frequently has visitors come for extracurricular activities, student showcases, luncheons, and “maker week”, and they make a point of complementing our school as they have the opportunity to observe our outstanding community of learners.

The 2020-2021 school budget proposal was based on ensuring that the Newington students’ needs continue to be met through the high quality instruction provided by our dedicated staff, while being cognizant of how our budget impacts the greater Newington community. We continue to be grateful for the opportunities that this close-knit community affords the students of Newington. We are sincerely thankful for the strong and generous support we receive for our school, especially from our Newington School Supporters group and a community that is truly vested in the education of its youth.

Our small school atmosphere provides an environment where we can realize the goals of providing ALL Newington Public School students with a stimulating, individualized education program that will positively impact them throughout their school experience.

Respectfully,

Peter Latchaw, Principal



Portsmouth Middle School Report

Phillip R. Davis, Principal

The purpose of the Portsmouth schools is to educate all students by challenging them to become thinking, responsible, contributing citizens who continue to learn throughout their lives. Portsmouth Middle School is a learning environment specifically designed to bring students from their elementary experience to the rigors of learning expected of students at Portsmouth High School. The middle years are ones of exploration of the multitude of ways a student can get involved in the school and greater community, of learning increasingly complex learning habits and skills, and an exploration of performing and unified arts.


There are just under 520 students currently attending Portsmouth Middle School. The school is divided into two teams at each grade level, each with five teachers assigned to a team. The team consists of a full time English Language Arts, Social Studies, Science, Mathematics, and Student Services Teacher. Teachers plan and set goals vertically, horizontally, and as interdisciplinary teams. This team approach allows for a comprehensive approach to education. Teachers coordinate lessons, meet with parents, and determine best paths for students as a unit. After their sixth grade year, students from New Castle have the option of attending Portsmouth Middle School, joining students from Newington. The faculty and administration take great care in placing these students, meeting with parents and ensuring a smooth transition to Portsmouth Middle School. Currently there are seventeen students from SAU 50 enrolled at PMS, most of whom have come to us in the seventh grade, but a couple who have tuitioned in as sixth graders.

While we do take great care in creating a positive experience for students who join us for the start of the seventh grade year, there is an adjustment period for students who are joining us in seventh grade. SAU 50 students are joining a group who came together as sixth graders from separate schools and who have already acclimated to middle school together for a year. Middle School can be difficult, the ideal would be for SAU 50 students to join the Portsmouth Middle School community at the same time as all other students, at the start of the sixth grade year.

Portsmouth Middle School strives to meet the needs of each individual learner with a wealth of learning, supports, and extracurricular activities. Every student begins and ends their day with the same Homeroom/Success teacher. Success Block classes designed for small group connections (11-13 students), executive function coaching, and school community connections. Students and faculty foster relationships and work together to meet the needs of each individual student. With over forty clubs and athletic opportunities for students to become engaged in after school, PMS offers structured growth experiences for all. Our world language program offers all students the ability to study Chinese, French, or Spanish in each grade so that students can enter level 2 of their choice language at PHS, and potentially earning high school credit for their work at Portsmouth Middle School. RTI tiered intervention courses in mathematics and English offer students who may be achieving at a level below their grade level peers a structured small group intervention class that is data driven and designed to meet individual student needs. These intervention courses are offered to students in addition to their grade level class. Advanced mathematics courses are offered to those who exhibit excellent work habits and the have ability to construct meaning from abstract mathematical thought.

Full-time Band and Chorus are options for all students as well as Drama, Family and Consumer Sciences, Technology Education, Computer Programming, App. Design, Visual Arts, as well as Instrumental and General Music. Portsmouth Middle School's program of studies is able to offer students an individualized education coupled with a positive social experience.

Portsmouth Middle School staff and faculty are committed to working together with students and parents to mold future learners who are prepared for success in high school and beyond.

A handwritten signature in black ink, appearing to read 'PRD', with a stylized flourish at the end.

Phillip R. Davis
Principal

Portsmouth High School Report

Mary Lyons, Principal

Portsmouth High School is a comprehensive high school that prepares students for competitive liberal arts colleges, schools for technical career training, as well as positions in business and industry in the world of work. There are currently 1,115 students enrolled at PHS, with 35% of the student population coming from the surrounding towns of Rye, New Castle, Newington and Greenland. Our overall average class size is 14 with an average of 18 students in the core academic courses of English, math, social studies and science.

Excellence, Community, Commitment, and Leadership are Portsmouth High School's core values. Embedded in these is the belief that students are important and must be challenged in rigorous and relevant ways in order to reach their highest potential. Students strive for excellence in an environment that fosters a strong sense of belonging and creates partnerships between students and adults. Students learn best when they explore and contribute to their own education and that they are able to achieve in a safe and caring environment where success is celebrated. Students will become life-long learners when taught to think critically, effectively analyze information, and be respectful of others.

The faculty and staff at the high school takes great pride in providing a curriculum for all students that is rigorous, personalized, equitable, and leads to college and career readiness. There are a wide-range of classes offered in the core subjects as well as a variety of offerings in the visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programing includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, and education and teacher training. The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings.

In addition to the curriculum, Portsmouth High School offers an array of extracurricular activities including competitive fall, winter, and spring sports, award-winning performing arts programs and over 50 active clubs and organizations such as Interact Club, Peer Leadership, Student Council and National Honors Society.

Portsmouth High School promotes a culture of respect, tolerance and pride. With a focus on the 21st century learning skills of creativity, innovation, critical thinking, problem solving, collaboration and communication in the many academic and extra-curricular offerings, Portsmouth High School prepares students for the challenges ahead to succeed in a global society.



**TUITION PUPILS
2019-2020**

Attending Portsmouth Middle School

Grade 7

3 Students

Grade 8

6 Students

Attending Portsmouth High School

Grade 9

5 Students

Grade 10

7 Students

Grade 11

3 Students

Grade 12

6 Students

NEWINGTON PUBLIC SCHOOL

2019-2020

Kindergarten

6 Students

Grade 1

10 Students

Grade 2

10 Students

Grade 3

6 Students

Grade 4

5 Students

Grade 5

9 Students

Grade 6

4 Students

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2018-2019

Grade	K	1	2	3	4	5	6	Total
Pupils	6	10	10	6	5	9	4	50

Pupils Tuitioned to Portsmouth as of October 1, 2019

Grade	7	8	9	10	11	12	Total
Pupils	3	6	5	7	3	6	30

STAFF MEMBERS

NEWINGTON SCHOOL DISTRICT

Jamie Bastille	Paraprofessional, Special Education
Cheryl Berman	Spanish Teacher
Annie Brady	Teacher, Special Education
Beth Brown	Teacher - Kindergarten & Grade 1
Liz Daley	Nurse
Gene Guth	Music Teacher
Michelle Hawkins	Occupational Therapist
Jane Kendall	ASEP Coordinator
Peter Latchaw	Principal
Tom Lienhard	Food Service & Custodian
Kim Lodge	Teacher - Grades 3 & 4
Linda Loewy	Secretary, Library/Media
Abbi Lundborn	Teacher – Grades 1 & 2
Dana McKenna	Speech/Language
Erin Russo	Nurse
Nels Tooker	Teacher – Grades 5 & 6
Susanna Vitali	Teacher – Art, Health & Physical Education
Kerrie Winsor	Paraprofessional, Special Education

NEWINGTON SCHOOL DISTRICT WARRANT

2020

The State of New Hampshire

To the Inhabitants of the School District of Newington, in the County of Rockingham and State of New Hampshire, qualified to vote upon School District Affairs:

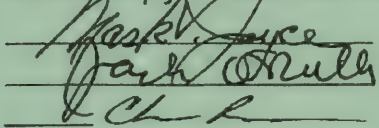
You are hereby notified to meet at the Newington Town Hall in said District on **Tuesday, March 10, 2020** at 11:00 o'clock in the forenoon until 7:00 o'clock in the evening, to **vote on the following:**

1. To choose One (1) Member of the School Board for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1962 annual meeting.

Given under our hands and seal at said Newington this 19 day of February, 2020.

A true copy of warrant - Attest



Newington School Board



Newington Local School

The inhabitants of the School District of Newington Local School in the State of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 14, 2020

Time: 10:00 AM

Location: Newington Town Hall – 205 Nimble Hill Road, Newington, NH 03801

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February __, 2020, a true and attested copy of this document was posted at the place of meeting and at Newington Public School and that, an original was delivered to the School District Clerk.

Name	Position
Mark Joyce	School Board Chair
Jack O'Reilly	School Board Member
Chris Russo	School Board Member

Signature

Mark Joyce
Jack O'Reilly
Chris Russo



Article 01 Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,259,131 (Two Million Two Hundred Fifty-Nine Thousand One Hundred Thirty-One Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) (NOTE: This warrant article {operating budget} does not include appropriations in ANY other warrant article.)

The Newington School Board recommends this article. (Vote 3-0)

The Newington Budget Committee recommends this article. (Vote 7-0)

Article 02 Buildings and Grounds Expendable Trust Fund

To see if the Newington School District will vote to raise and appropriate the sum of \$20,000 (Twenty Thousand Dollars) to be placed in the Building and Grounds Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2020 unassigned fund balance. (Majority vote required)

The Newington School Board recommends this appropriation. (Vote 3-0)

The Newington Budget Committee recommends this appropriation. (Vote 7-0)



Department of
Revenue Administration

MS-27

Proposed Budget

Newington Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2020 to June 30, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2-7-2020

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
John Lamson	Chair	
James Belanger	Member	
Sandy Sweeney	Member	
Jennifer Kent Weiner	Member	
Alan Wilson	Member	
Emily Savinelli	Member	
John Chamberlain	Member	
Brandon Arsenaault	Member	
William Wright	Member	
Jack O'Reilly	School Board Rep	
Kenneth Latchaw	Selectmen's Rep	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$855,963	\$874,477	\$997,456	\$0	\$997,456	\$0
1200-1299	Special Programs	01	\$161,796	\$174,753	\$104,239	\$0	\$104,239	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$32,256	\$35,602	\$18,415	\$0	\$18,415	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$1,050,015	\$1,084,832	\$1,120,110	\$0	\$1,120,110	\$0
Support Services								
2000-2199	Student Support Services	01	\$53,353	\$64,863	\$52,188	\$0	\$52,188	\$0
2200-2299	Instructional Staff Services	01	\$33,036	\$37,989	\$42,329	\$0	\$42,329	\$0
Support Services Subtotal			\$86,389	\$102,852	\$94,517	\$0	\$94,517	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$24,524	\$23,980	\$24,400	\$0	\$24,400	\$0
General Administration Subtotal			\$24,524	\$23,980	\$24,400	\$0	\$24,400	\$0
Executive Administration								
2320 (310)	SAU Management Services	01	\$187,657	\$198,420	\$196,237	\$0	\$196,237	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$128,951	\$134,900	\$144,105	\$0	\$144,105	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$115,226	\$80,923	\$90,437	\$0	\$90,437	\$0
2700-2799	Student Transportation	01	\$117,836	\$134,369	\$123,134	\$0	\$123,134	\$0
2800-2999	Support Service, Central and Other	01	\$309,334	\$331,082	\$386,887	\$0	\$386,887	\$0



Department of
Revenue Administration

MS-27

Proposed Budget

Executive Administration Subtotal		\$859,004	\$879,694	\$940,800	\$0	\$940,800	\$0
Non-Instructional Services							
3100	Food Service Operations	01	\$35,935	\$33,804	\$33,804	\$0	\$33,804
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$35,935	\$33,804	\$33,804	\$0	\$33,804
Facilities Acquisition and Construction							
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$64,277	\$26,000	\$5,500	\$0	\$5,500
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$64,277	\$26,000	\$5,500	\$0	\$5,500
Other Outlays							
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0	\$0
Fund Transfers							
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	01	\$0	\$40,000	\$40,000	\$0	\$40,000
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$40,000	\$40,000	\$0	\$40,000
Total Operating Budget Appropriations				\$2,259,131	\$2,259,131	\$0	\$2,259,131



Department of
Revenue Administration

MS-27

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	02	\$20,000	\$0	\$20,000	\$0
Purpose: Buildings and Grounds Expendable Trust Fund						
Total Proposed Special Articles			\$20,000	\$0	\$20,000	\$0



Department of
Revenue Administration

2020
MS-27

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Local Sources					
1300-1349	Tuition	01	\$52,500	\$52,500	\$52,500
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	01	\$20,000	\$20,000	\$20,000
1700-1799	Student Activities	01	\$8,000	\$8,000	\$8,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$1,000	\$1,000	\$1,000
Local Sources Subtotal			\$81,500	\$81,500	\$81,500

State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$10,370	\$10,370	\$10,370
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$300	\$300	\$300
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$10,670	\$10,670	\$10,670

Federal Sources					
4100-4539	Federal Program Grants	01	\$30,000	\$40,000	\$40,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$3,500	\$3,500	\$3,500
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$5,000	\$5,000	\$5,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$38,500	\$48,500	\$48,500



Department of
Revenue Administration

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Proposed Budget

Other Financing Sources			
5110-5139	Sale of Bonds or Notes	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$40,000
9999	Fund Balance to Reduce Taxes	\$0	\$152,641
Other Financing Sources Subtotal		\$0	\$192,641
Total Estimated Revenues and Credits			\$333,311



Department of
Revenue Administration

MS-27

Proposed Budget

Item	School Board Period ending 6/30/2021 (Recommended)	Budget Committee Period ending 6/30/2021 (Recommended)
Operating Budget Appropriations	\$2,259,131	\$2,259,131
Special Warrant Articles	\$20,000	\$20,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,279,131	\$2,279,131
Less Amount of Estimated Revenues & Credits	\$333,311	\$333,311
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$1,945,820	\$1,945,820



Department of
Revenue Administration

MS-27

Proposed Budget

1. Total Recommended by Budget Committee	\$2,279,131
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$2,279,131
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$227,913
Collective Bargaining Cost Items:	
9. Recommended Cost Items (<i>Prior to Meeting</i>)	\$0
10. Voted Cost Items (<i>Voted at Meeting</i>)	\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$2,507,044

VITAL STATISTICS

Year Ending December 31, 2019

Marriages

<u>Date & Place of Marriage</u>	<u>Names</u>	<u>Residence</u>
06/08/2019 - Newington, NH	Elizabeth F. Durfee Russell E. Orzechowski	Newington, NH Newington, NH
06/15/2019 - Newington, NH	Jacob M. Crosby Rachel K. Vigneault	Newington, NH Newington, NH
08/18/2019 - Moultonborough, NH	Eric C. Frizzell Mariah A. Lowe	Newington, NH Newington, NH
10/31/2019 - Newmarket, NH	Kurt Z. Harrison Rachel M. Merchant	Newington, NH Newington, NH
11/16/2019 - New Castle, NH	Jarrold Michael Kushla Laura Riesenkonig Coleman	Jonesport, ME Newington, NH
11/23/2019 - Jackson, NH	Caitlin Cathleen Versailles William James Pickering	Wilmington, MA Wilmington, MA

Births

<u>Child's Name</u>	<u>Birth Date</u>	<u>Birth Place</u>	<u>Father's & Mother's Names</u>
Benedict Franklin Alton John Hutchins	09/12/2019	Dover, NH	Benjamin & Cassandra Hutchins

Deaths

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Place of Death</u>	<u>Father's & Mother's Names</u>
03/22/2019	Reta R. Haskins	36	Newington, NH	
03/26/2019	James J. Noseworthy	81	Newington, NH	James Noseworthy & Marguerite (Jenkins)
04/15/2019	Barbara E. Hehir	89	Portsmouth, NH	Joseph Dias & Veronica (Dube)
04/29/2019	Martha F. Robinson	88	Portsmouth, NH	George Appleton & Helen (Brackett)
05/16/2019	George P. Fletcher	83	Rochester, NH	Harold Fletcher & Carolyn (Colburn)
06/02/2019	Shirley Joyce Matthews	87	Portsmouth, NH	James Whitehead & Teresa (Woodward)
06/05/2019	Sally Ann Fiske	71	Hampton, NH	Franklin Fiske & Oma (Creech)
06/05/2019	Kimberly S. Hislop	37	Portsmouth, NH	Alan Johnson & Susan (Ballard)
06/13/2019	Beverly N. Packard	85	Portsmouth, NH	Charles Nutter & Evelyn (Farrar)
09/07/2019	Darin James Sabine	35	Newington, NH	Stephen & Brenda Sabine
11/09/2019	Thomas J. Viccaro	77	Newington, NH	Domenick Viccaro & Rose (Lufrano)

Interments

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Place of Death</u>
03/11/2019	Robert Paul DuBois		Pensacola, FL
01/10/2019	Helen Carver Hoyt	99	Falmouth, ME
02/15/2019	Robert W. Greenier	84	Raymond, NH
05/07/2019	John F. Mahoney, Jr.	95	Dover, NH
06/23/2019	Kathleen "Kay" Tuttle	90	Dover, NH
06/24/2019	Dora Etta DuBois		Pensacola, FL
07/26/2019	Thomas S. Fuller, Jr.	35	Rochester, NH
08/19/2019	Dana Matthews	64	Boston, MA
09/10/2019	Kenneth Allyn Downs	67	Nemaha, NE

[illegible]

TOWN HALL

A photograph showing the lower half of a person standing on a gravel surface. The person is wearing dark-colored trousers and dark sneakers with prominent white soles. The person's hands are partially visible at their sides. The gravel is composed of small, light-colored stones. To the left, a portion of a dark-colored dog is visible.



HALL

WN HALL



OLD PARSONAGE ROOMS



Southeast Bedroom



Kitchen Fireplace



Dining Room



Living Room



Kitchen Pantry



Southwest Bedroom